

> INTRODUCTION

For more than 30 years, the Public School Forum of North Carolina's Local School Finance Study has shined a light on variations and changes in local spending for public education across the state. The purpose of this annual study is to isolate local spending from state and federal spending to examine the capacity and actual effort of counties to support public schools. The Local School Finance Study focuses not only on the amount that counties spend on schools, but also on each county's investment in relation to their taxable resources.

Under North Carolina's school finance system born more than eight decades ago, it is the state's responsibility to pay for instructional expenses (including personnel) while county governments pay for capital expenses (buildings and maintenance). Cuts to the state budget during the Great Recession, however, have yet to be restored to pre-recession spending levels, leaving districts across the state struggling to meet

their students' needs. This, coupled with increasing costs for education stemming from population growth and a changing economy, has forced local districts to take on a larger share of instructional expenses, exacerbating inequalities in educational opportunities between those with the least and the greatest need.

Our research has identified two key trends in local school finance that have led to deepened educational inequality across districts over time.

First, there is a widening gap between wealthier counties and those with lower levels of wealth. As a result, there is a growing disparity in counties' abilities to provide their schools with the resources they need, particularly given the increasing role of local spending over time.

Second, we demonstrate that wealthier counties are able to allocate more local dollars to public schools while

simultaneously making less taxing effort. Because wealthier counties have more taxable resources, they are able to keep tax rates low while still generating significant revenue. Conversely, lower wealth counties with fewer taxable resources have to make greater taxing effort to support their schools. Thus, residents living in lower wealth districts face substantially greater financial burden to support public education while at the same time finding that their schools are more poorly resourced than those in wealthier counties.

These funding disparities have tangible impacts in North Carolina classrooms. Local salary supplements for educators are generally greater in high-wealth and larger districts, which better positions them to attract and retain top talent. Rural districts, which already face challenges in recruiting and retaining highly skilled teachers, are at an even greater disadvantage if they are not able to offer competitive pay. In lowwealth districts, schools are often unable

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> INTRODUCTION (CONTINUED)

to offer the diversity of class offerings found in wealthier counties, meaning that some students have restricted access to advanced courses or electives that are important to a well-rounded education. For example, rural districts in North Carolina have less than half the number of high school AP course offerings of urban districts - 5.8 versus 11.9.¹ And while higher wealth districts are able to tap deeper wallets as they cope with decreased state-level investments, low-wealth districts must scramble to pull together scarce local resources to pay for basic classroom supplies such as paper, pencils and textbooks.

In 2016-17, counties spent approximately \$3.1 billion to fund instructional expenses, accounting for 24 percent of the combined federal, state, and local total. Counties provided funding for 809 principals and assistant principals (15 percent of the total), 6,313 teachers (6.7 percent of the total), 1,937 teacher assistants (9 percent of the total), and 3,143 professional instructional support personnel (20.2 percent of the total).

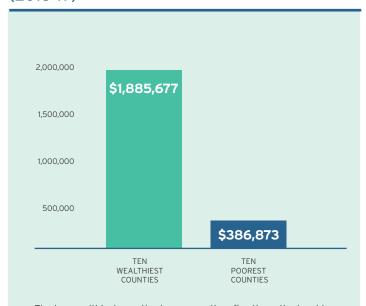
Given the increasing burden on all local districts to fund instructional expenses and the rising inequality in funding capacity across counties, spending disparities between low-wealth and higher-wealth counties have grown substantially in recent years. In 2016-17, the state's ten counties that spent the

most dollars per student averaged \$3,200 in local spending per student as compared with the ten that spent the least, which averaged \$755 per student. That represents a gap of \$2,445 between the top ten and bottom ten counties in local spending, the largest gap since we began tracking this figure in 1987. Of the state's 100 counties, 59 were below the state average of \$1,652 local dollars per student.

This discrepancy exists primarily because of the variation in property wealth across the state. In 2016-17, every county in the top ten spending districts had a per student real estate wealth capacity above \$1.5 million, and together had an average five times greater than the bottom ten counties. The ten wealthiest counties had an average real estate capacity of \$1,885,677 per student, compared with the ten poorest counties, which had, on average, a real estate capacity of \$386,873 per student.

Under North Carolina's school finance system, it is the state's responsibility to pay for instructional expenses while counties pay for capital expenses. However, In 2016-2017, counties spend approximately \$3.1 billion to fund instructional expenses.

TAXABLE REAL ESTATE WEALTH PER CHILD (2016-17)



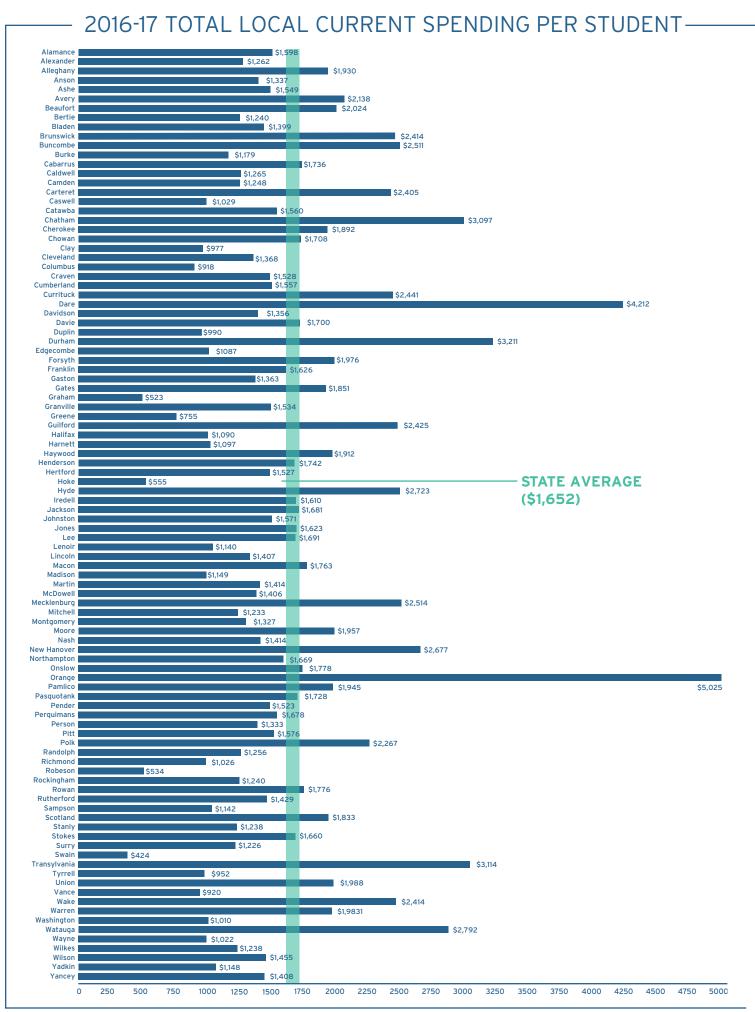
The ten wealthiest counties have more than five times the taxable property wealth per child available than the ten poorest counties. As a result, even though the ten poorest counties tax themselves at nearly twice the rate of the wealthiest counties, the revenue they generate through taxation remains substantially lower (See Table 4).

COUNTY-LEVEL SPENDING PER STUDENT (2016-17)



Annual per-student county spending on programs and personnel was \$2,445 higher in the ten highest-spending counties than in the ten lowest-spending counties. This gap is wider than last year, when it was \$2,364 per student.

¹ North Carolina Rural Center



> HIGHLIGHTS OF THE 2019 LOCAL SCHOOL FINANCE STUDY

WHAT'S NEW

This year, the Local School Finance Study includes new additions in the expanded "Gaps and Trends" section of the report. We conducted interviews with local school finance officers and administrators to gain a deeper understanding of the needs of different districts and the impact of local finance inequities in different contexts. In three segments, we highlight the voices of experts from several rural and urban districts across the state.

A HISTORIC YEAR FOR SCHOOL FINANCE IN NORTH CAROLINA

In 2019, the work of several entities at the state level could lead to major changes to North Carolina's school finance system. Below, we provide an overview of the efforts being undertaken by an independent consultant, WestEd; the Governor's Commission on Access to Sound Basic Education; and the General Assembly's Joint Legislative Task Force on Education Finance Reform. Each of these groups is evaluating how our schools are funded, and what changes, if any, should be made to the current system.

Following the court ruling in the landmark *Leandro v. North Carolina*, which affirmed the state's constitutional duty to ensure all children have the opportunity to receive a sound basic education, independent consultant **WestEd** was brought in to create an in-depth report to be released this year. Based on extensive research and analysis of the state's school finance system and its goals of adequacy and equity, WestEd will release their findings in the spring of 2019.

Separately, Governor Roy Cooper established the **Commission** on Access to Sound Basic Education through Executive Order 10 in July 2017. The Commission was created to address North Carolina's challenges in meeting its constitutional obligation as outlined in *Leandro*. The Commission includes 19 members that were appointed by the Governor from the fields of education, business, local government, law, health care, early childhood development, psychology and counseling, and public safety. The Commission, working in collaboration with the WestEd consultants, will develop recommendations for the state. The key areas that the Commission will be addressing are:

- Staffing each classroom with a competent, welltrained teacher;
- Staffing each school with a competent, well-trained principal; and
- Identifying the resources necessary to ensure that all children including those at risk have an equal opportunity to obtain a sound basic education.

In addition, **The Joint Legislative Task Force on Education Reform** was created through the 2017 Appropriations Act (Senate Bill 257) in response to a General Assembly Program Evaluation Division report on the K-12 education finance system. The task force, made up of 18 members of the General Assembly, will consider implementing a new weighted-student funding model in North Carolina after reviewing and analyzing other school finance systems and student need within the state. The task force will submit a report on the results of its study, including proposed legislation, to the Joint Legislative Education Oversight Committee.

LOCAL SCHOOL FINANCE STUDY 2019: RANKINGS AT-A-GLANCE

The chart on the next page provides a summary of key rankings from our analyses, calculated in the five tables included in the appendices to this report.

Property Value Rank: The first column shows county rankings based on the real estate wealth available in each county. Most local funding for schools comes from property taxes. Counties ranked higher on this measure have more property available for potential taxation to support education. (See Table 1)

Actual Effort Rank: Rankings in the second column reflect the actual dollar effort of counties to fund schools, without taking into account property wealth. Counties that spend the most per student rank highest on this measure. (See Table 2)

Actual Effort Rank II: The rankings in the third column serve the same purpose as the second column but take into account supplemental state funding provided for low-wealth and small counties. Counties that spend the most per student

based on county spending combined with low-wealth and small county supplemental state funding rank highest on this measure. This column can be analyzed alongside the second column to show the impact of supplemental funding on counties' relative rankings. (See Table 3)

Ability to Pay Rank: The fourth column's rankings reflect an analysis of each county's fiscal capacity to support public schools, taking into account property values (from the first column, adjusted using the state's average effective property tax rate) and non-property tax revenues. Large, urban counties that combine high adjusted property valuations with broad-based economic activity and high per capita incomes tend to receive high rankings on this measure. (See Table 4)

Relative Effort Rank: The final column compares Actual Effort (from Table 2) and Ability to Pay (from Table 4). Low-wealth counties with comparatively high spending levels tend to rank highest in this measure. (See Table 5)

- LOCAL SCHOOL FINANCE STUDY RANKINGS-AT-A-GLANCE ———

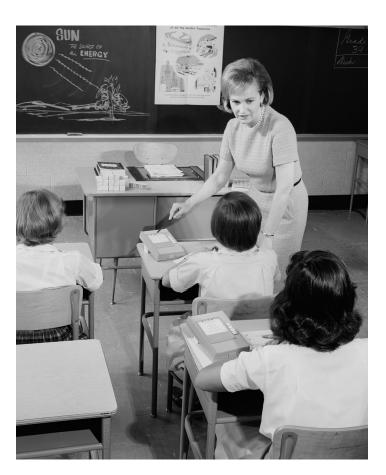
	FROM TABLE 1	FROM TABLE 2	FROM TABLE 3	FROM TABLE 4	FROM TABLE 5
COUNTY	PROPERTY VALUE RANK: Adjusted Property Tax Base Per ADM	ACTUAL EFFORT RANK: Total Current Spending Per ADM	ACTUAL EFFORT RANK II: Total Current Spending Per ADM with Low Wealth and Small County Funding	ABILITY TO PAY RANK: Revenue Per ADM	RELATIVE EFFORT RANK Current Spending as Percenta of Revenue per Student
Dare Jackson	1 2	2 38	3 69	1 7	97 98
Watauga	3	6	14	3	89
Avery	4	17	13	8	93
Hyde Brunswick	5 6	7 15	1 28	6 4	86 92
Carteret	7	9	19	2	94
Macon	8	31	59	9	95
Currituck	9	12	24	5	91
Transylvania Polk	11	4 16	8 12	12 18	67 80
Ashe	12	50	38	22	90
Clay	13	92	32	26	96
Alleghany New Hanover	14 15	24 8	10 17	21 10	76 81
Pamlico	16	23	11	20	78
Buncombe	17	11	23	13	83
Yancey	18	59	33	27	84
Chatham Madison	19 20	5 80	9 54	11 36	68 88
Haywood	21	25	51	23	73
Warren	22	20	15	40	25
Graham Henderson	23 24	99 32	36 64	43 24	99 82
Mitchell	25	77	34	46	74
Moore	26	22	48	19	87
Northampton	27	40	16	54	24
Durham Cherokee	28 29	3 26	7 39	16 41	56 32
Perquimans	30	39	18	32	64
Orange	31	1	2	15	4
Wake	32	14	27	17	75
Mecklenburg Person	33 34	10 67	22 93	14 42	79 71
Beaufort	35	18	35	34	33
Swain	36	100	99	38	100
Iredell	37 38	44 68	76 80	25 51	85 61
Montgomery Jones	38	43	5	48	40
Pender	40	54	57	49	50
Davie	41	36	66	31	66
Lincoln Chowan	42 43	60 35	92 20	33 47	77 35
Catawba	44	48	82	30	72
Rutherford	45	55	58	61	28
Craven	46	52	78	35	69
Tyrrell Guilford	47 48	93 13	4 26	76 28	65 20
Stokes	49	41	43	63	10
McDowell	50	61	60	69	21
Rowan Wilkes	51 52	30 75	40 87	52 60	18 59
Forsyth	53	21	46	29	49
Caldwell	54	69	72	70	36
Caswell Washington	55 56	87 90	44 29	86 79	53 58
Bladen	57	62	61	79	11
Stanly	58	76	84	55	63
Davidson	59	65	83	59	48
Rockingham Yadkin	60 61	73 81	79 85	65 71	52 55
Cabarrus Bertie Camden Anson Gates Union	62	33	63	39	
Bertie	63	74 72	30	90	51 13 60
Camden	64		31	58	60
Anson Gates	65 66	66 27	37 6	84 89	15 2
Union	67	19	41	44	17
Burke	68	79	81	74	43
Alamance Cleveland	69 70	45 63	62 68	45 68	47 27
Alexander	71	70	74	81	22
Lee	72	37	53	53	23
Onslow	73 74	29 34	55 42	37 56	44 16
Pasquotank Franklin	74 75	42	42 45	83	3
Martin	76	42 58	47	75	14
Pitt	77	46	56	50	42
Hertford Wilson	78 79	53 56	21 67	85 62	6 30
Surry	80	78	86	57	62
Randolph	81	71	73	73	34
Gaston	82	64	90	66	31
Granville Halifax	83 84	51 85	49 96	82 87	7 39
Lenoir	85	83	91	72 91	54
Edgecombe	86	86	88		26
Nash	87 88	57 91	65	64 92	29 41
Duplin Richmond	88 89	91 88	89 77	92 88	41 45
Cumberland	90	49	70	67	12
Johnston	91	47	52	80	5
Columbus	92 93	95 89	95 97	95 77	37 57
Wayne Hoke	93	97	100	77 98	57 70
Harnett	95	84	75	96	8
Sampson	96	82	71	94	9
Scotland Greene	97 98	28 96	25 50	97 99	1 19
	99	96 94 98	94 98	93	38
Vance					

> STATE AND LOCAL SCHOOL FUNDING IN NORTH CAROLINA: A HISTORICAL PERSPECTIVE

North Carolina's first state constitution in 1776 included an education provision that stated, "A School or Schools shall be established by the Legislature for the convenient Instruction of Youth." The legislature provided no financial support for schools.

A century later, the constitution adopted after the Civil War required the state to provide funding for all children ages 6-21 to attend school tuition-free. In 1901, the General Assembly appropriated \$100,000 for public schools, marking the first time there was a direct appropriation of tax revenue for public schools. Today, the constitution mandates that the state provide a "general and uniform system of free public schools" and that the state legislature may assign counties "such responsibility for the financial support of the free public schools as it may deem appropriate." N.C. Const. art. IX, § 2 (see note, "Sources of Local School Finance Law: The North Carolina State Constitution").

The constitution adopted after the Civil War required the state to provide funding for all children ages 6-21 to attend school tuition-free.



SOURCES OF LOCAL SCHOOL FINANCE LAW: THE NORTH CAROLINA STATE CONSTITUTION

Article IX, Sec. 2. Uniform system of schools.

(1) General and uniform system: term. The General Assembly shall provide by taxation and otherwise for a general and uniform system of free public schools, which shall be maintained at least nine months in every year, and wherein equal opportunities shall be provided for all students. (2) Local responsibility. The General Assembly may assign to units of local government such responsibility for the financial support of the free public schools as it may deem appropriate. The governing boards of units of local government with financial responsibility for public education may use local revenues to add to or supplement any public school or post-secondary school program.

Apart from the constitutional provisions, a major change in the school funding structure occurred during the Great Depression. Under the School Machinery Act (enacted in 1931 and amended in 1933), the state assumed responsibility for all current expenses necessary to maintain a minimum eight-month school term and an educational program of basic content and quality (instructional and program expenses). In exchange for the state's expanded role, local governments assumed responsibility for school construction and maintenance (capital expenses). The School Machinery Act established counties as the basic unit for operating public schools, which is maintained today with large county-wide school systems, except in the 11 counties that also have city school systems.

In 1975, the General Assembly enacted the School Budget and Fiscal Control Act, which delineated responsibility for school funding:

To ensure a quality education for every child in North Carolina, and to assure that the necessary resources are provided, it is the policy of the State of North Carolina to provide from State revenue sources the instructional expenses for current operations of the public school system as defined in the standard course of study. It is the policy of the State of North Carolina that the facilities requirements for a public education system will be met by county governments.

Over time the delineations proscribed by the School Machinery Acts and the School Budget and Fiscal Control Act have given way to increased local investment in instructional expenses. Even so, the North Carolina Supreme Court has made clear that it is the state that bears responsibility for fulfilling the constitutional obligation to guard and maintain the right of every North Carolina child to receive a "sound basic education." Leandro v. North Carolina, 346 N.C. 336 (1997).

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North Carolina has been engaged in litigation defending its system of school finance for more than twenty years. The legal action was instigated in part by spending inequities between low-wealth and higher-wealth counties—inequities that persist today.

SOURCES OF LOCAL SCHOOL FINANCE LAW: THE LEANDRO CASE

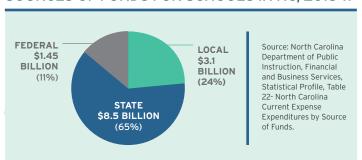
"Because the North Carolina Constitution expressly states that units of local governments with financial responsibility for public education may provide additional funding to supplement the educational programs provided by the state, there can be nothing unconstitutional about their doing so or in any inequality of opportunity occurring as a result... Clearly then, a county with greater financial resources will be able to supplement its programs to a greater degree than less wealthy counties, resulting in enhanced educational opportunity for its students."

Leandro v. State, 488 S.E.2d 249 (N.C. 1997).

> SCHOOL FUNDING: WHO PAYS FOR WHAT?

While the state bears responsibility for providing a sound basic education to every child, North Carolina schools have three sources of funding. In the 2016-17 school year, North Carolina public schools spent \$13 billion on instructional expenses, using a combination of state, federal, and local resources. State funding accounted for 65 percent of expenditures, federal funding accounted for 11 percent, and local funding accounted for 24 percent of spending.

SOURCES OF FUNDS FOR SCHOOLS IN NC, 2016-17



FEDERAL FUNDS

Resources from the federal government accounted for 11 percent of North Carolina public education spending on instructional expenses in 2016-17, and totaled \$1,452,167,878. Federal resources are given to states in the form of direct grants, state applications, state plans, or a combination of the three.

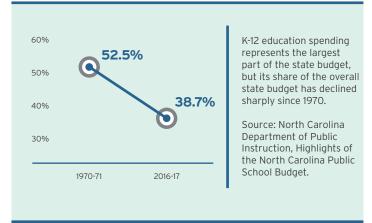
STATE FUNDS

In 2016-17, the state provided \$8.5 billion to operate 2,614 district, charter, and regional schools in 115 school systems across 100 counties for 1.54 million students. Approximately 93 percent of state funds were spent on salaries and benefits for 134,115 state-funded school personnel.

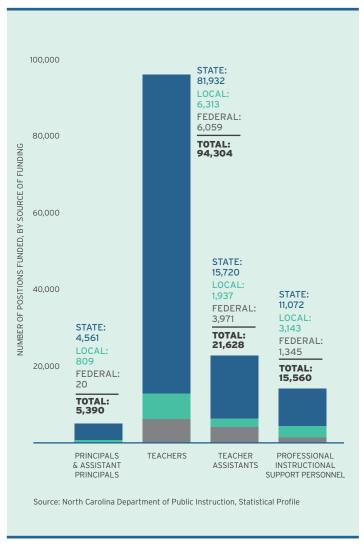
State funding for school operations has increased from \$3.44 billion in 1992-93 to \$8.5 billion in 2016-17. But while the level of funding has increased over time, the percentage of the state's General Fund dedicated to education has declined. In 2016-17, 38.7 percent of the state's General Fund was appropriated for K-12 public education, a significant drop from 1970, when it was 52.5 percent. If public education were funded at the same percentage of the General Fund as in 1970, districts and schools would have an additional \$3 billion to educate our students.

State funding for capital outlays has been relatively small compared with the state's investment in operations, and compared with what counties invest in facilities. In 2016-17, the state spent \$40 million on capital outlays, compared to \$1.1 billion spent by counties.

K-12 SPENDING (% OF GENERAL OPERATING BUDGET)



WHO PAYS FOR SCHOOL PERSONNEL? 2016-17



LOCAL FUNDS

The nearly century-old division of state and local responsibility for school funding still shapes the way North Carolina pays for public education today, with approximately 65 percent of instructional expenditures coming from the state and 97 percent of capital expenses paid at the local level. However, the division has eroded somewhat over the past 5 to 10 years, with counties funding approximately 15 percent of principal and assistant principal positions, 6.7 percent of teachers, 9 percent of teacher assistants, and 20.2 percent of professional instructional support personnel; and with the state paying 3 percent of capital expenses.

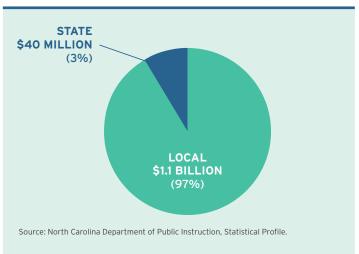
When examining local expenditures on programs and personnel, in 2016-17 the ten counties that spent the most per student averaged \$3,200 per student compared to the ten that spent the least, which averaged \$755 per student. That represents a gap of \$2,445 between the top and lowest spending districts. Of North Carolina's 100 counties, 59 fall below the state average of \$1,652 in funding for school personnel. Orange County alone spent \$396 more than the seven lowest-spending counties combined. These statistics continue the trend of increased responsibility being placed on counties to fund instructional expenditures as well as capital outlays. This increased responsibility has resulted in exasperated inequities already experienced by students of low-wealth counties.

One of the primary challenges from the five low-wealth plaintiffs in the *Leandro* case dealt with the inequities between varying levels of county support for schools. However, the state Supreme Court ruled in 1997 that "the 'equal opportunities' clause of Article IX, Section 2(1) of the North Carolina Constitution does not require substantially equal funding or educational advantages in all school districts. Consequently, the provisions of the current state system for funding schools which require or allow counties to help finance their school systems and result in unequal funding among the school districts of the state do not violate constitutional principles."



Differences in the ability of counties' to invest in their school systems translate into dramatically different options at the school and classroom level. As an illustration, at a statewide average class size of 20 students per classroom, the ten counties that spend the most per student would spend, on average, \$63,996 per classroom. By contrast, the ten counties that spend the least per child would spend, on average, \$15,096 per classroom – a difference of \$48,900 per classroom. At the state's average elementary school size of 490 students, that translates to a dif-ference of \$1,198,054 per elementary school. At the state's average high school size of 848, it translates to a difference of \$2,073,368 per high school.

FUNDING FOR SCHOOL BUILDINGS, 2016-17





> LOCAL SCHOOL FINANCE STUDY 2019: GAPS AND TRENDS

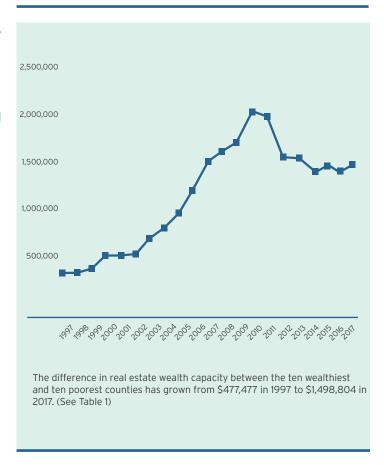
The primary source of revenue for county government is local property taxes. This year, our study once again revealed wide variation between the property values and revenues generated between the state's wealthiest and poorest counties. This year also saw the continuation of marked differences in spending per child across districts.

POOREST COUNTIES TAXED THEMSELVES AT HIGHER RATES WHILE STILL GENERATING SUBSTANTIALLY LESS REVENUE FOR EDUCATION

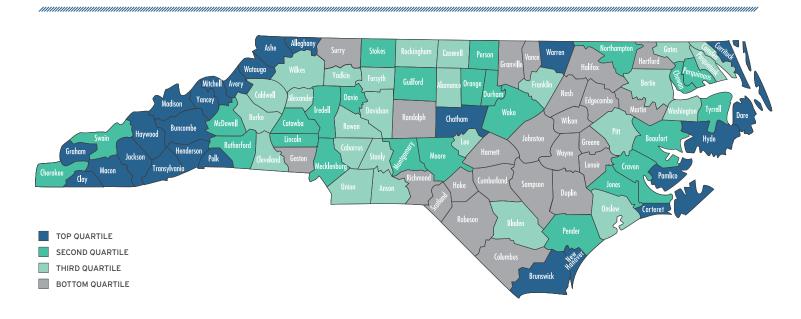
The ten poorest counties taxed themselves at nearly double the rate of the ten wealthiest counties - \$0.81 compared to \$0.44, a 37-cent difference. Despite having higher tax rates than wealthier districts, the revenue the poorest counties could generate was still substantially lower than that of wealthier counties. The poorest counties have raised their tax rates, while wealthiest counties have been able to lower theirs, and yet the substantial revenue disparity persists.

In 2016-2017, the taxable real estate gap between the top and bottom ten districts was \$1.49 million. This discrepancy has decreased somewhat in the past several years, after peaking at \$1.69 million in 2012-13, following many years of rapidly increasing wealth inequality. Major factors that contributed to the narrowing gap included reductions in real estate wealth in the wealthiest counties, some counties' 2011 revaluations, and increases in student enrollment in several counties. Still, as shown in the graph below, the gap is much more substantial than in earlier years, resulting in widening inequality in the ability of districts to fund schools to adequately serve their students' needs.

WIDENING REAL ESTATE WEALTH GAP



DISPARITIES IN REAL ESTATE WEALTH PER ADM



TAXED TO THE MAX IN DUPLIN COUNTY

In Duplin County, which ranked 92nd out of 100 counties in terms of its fiscal capacity to support public schools, district leaders have had to be creative in order to mitigate the effects of the increased financial burden they face at the local level thanks to years of decreased state investment.

"Our school board is really trying to save the classroom by protecting the funds that go directly into instruction," said Duplin County Schools' Chief School Finance Officer Ashley Sutton. "In the past three years, we eliminated three principal positions and three assistant principal positions through school consolidation," said Sutton. Duplin County closed three of its middle schools and created an additional four K-8 schools in order to create savings that would help address needs of the district by improving efficiency and maximizing resources. In addition, district reduction in positions was intended to address overall decreases in state investment in public schools.

"While state dollars allocated in many categories, like teacher assistants, custodians and central office have increased due to changes in student enrollment, the actual purchasing power of those dollars has actually decreased over the past 10 years," said Sutton. That's because salary increases that require a match by the local district, employer retirement rate increases and employer hospitalization increases have eaten up local budgets. Finding additional local dollars to meet those requirements is becoming increasingly hard to do without impacting classrooms, Sutton said.

Duplin County's tax base is limited, said Sutton, so raising additional revenues to make up for decreased state level investment is extremely challenging. In 2016-17, Duplin County taxed its residents at a rate of \$0.69 – higher than the state average – yet that was enough to only raise additional local funds of \$990 per student. By contrast, Wake County taxed its residents at a lower rate of \$.60, but its expansive tax base translated that into local funds of \$2,414 per student. The state's low-wealth supplemental funding allocation helps bridge the gap some, but it's not enough.



> GAPS AND TRENDS (CONTINUED)

LARGE SPENDING DISPARITIES CONTINUE TO INCREASE

The gap between the highest and lowest spending counties has increased dramatically since the mid-1990s. This year's study found a slightly larger gap than in previous years: \$2,445 per student, compared with \$2,364 last year, and \$2,316 the year prior. Orange County, the highest spending district in the state, spends more than eleven times more per student than Swain County at the bottom. The ten highest-spending counties spend 4.3 times more per child (\$3,200 per child) than the ten lowest-spending counties (\$755 per child).

LOCAL SCHOOL FUNDING: IMPACTS ON SCHOOLS AND CLASSROOMS

One of the most notable impacts of inadequate local resources is that low-wealth school districts have a harder time attracting and retaining high quality and experienced teachers due to their inability to offer competitive salary supplements like those offered in wealthier counties. Although these counties do obtain funding from the state for instructional staff, it is not enough to meet growing needs. Along with the population, the economy of North Carolina is changing - meaning that costs associated with hiring and retaining professionals have increased and state funding has not kept up with these increased costs.

25 YEARS AFTER LEANDRO: DISPARITIES REMAIN

In 1994, five school districts in low-wealth counties along with families filed a lawsuit against the state (Leandro v. State of North Carolina) arguing that their school districts did not have enough money to provide an equal education for their children, despite the fact that they taxed their residents higher than average.

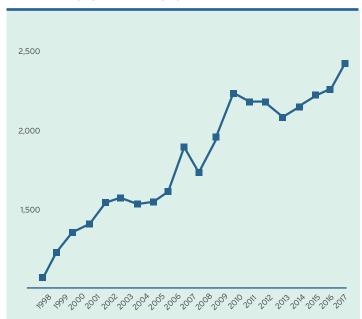
Twenty-five years later, those counties--Hoke, Halifax, Robeson, Vance and Cumberland-- which were among the lowest funded in the state, remain toward the bottom of our rankings in terms of their ability to support public schools on a per pupil basis. Robeson County once again ranks dead last in its ability to pay for the 15th year in a row.

SPENDING DISPARITIES (2016-17)



If the bottom seven counties' total current spending per student were combined, they would still spend \$396 less per child than Orange County spends by itself. (See Table 2)

WIDENING SPENDING GAP



The spending gap between the top ten spending and bottom ten spending counties has grown from \$1,094 per student in 1997 to \$2,445 per student in 2017. The gap has increased from last year, when it was \$2,364 per student. (See Table 2)



REDUCED PURCHASING POWER RESULTS IN INADEQUATE RESOURCES IN WILKES COUNTY

"One of the things that people who look at public education finance struggle with is that when both sides of an issue comment on school funding, they are both right," said Wilkes County Schools' chief finance officer, Seth Prevette. "For example, when the state says they are pumping more money into schools--if you look at total dollars, that's true. But local school finance officers say that while there are more dollars, those dollars don't purchase what they did previously," said Prevette.

Prevette says increases in teacher salaries, retirement and health insurance costs toward which local districts must make contributions have eaten into other parts of public school budgets, and it's becoming very difficult to avoid a scenario where classrooms are impacted.

Additionally, there are many parts of the budget that are simply inadequately funded by the state.

"There is not much money for instructional supplies," said Prevette. "When we take that allotment and allocate it to schools, and all of your classroom teachers send a list home to parents saying we need you to go to Walmart and purchase all these things for your kids -- you know at that point, it's just not enough." Textbook funding has been down since the Great Recession, when lawmakers nearly zeroed out that line item to cope with decreased state revenues. It's crept back up since then, but it's still not at pre-recession levels and in many cases district finance officers need to dip into that line item to purchase digital resources today. There's not enough funding for the two, says Prevette.

"In Wilkes County, where we have a lot of technology capabilities, we have traditionally taken the textbook funds and used them for software and devices," said Prevette. "When the funding was cut back in the 2008 timeframe it hurt our ability to make those purchases. More recently the ability to transfer textbooks for purchasing of technology devices has been removed. That further hurts our ability to purchase those type of items."

Like Duplin County, Wilkes also has a smaller tax base on which it can rely to come up with local funds to fill in for decreased state investments. Taxing its residents at a rate of \$0.66, it can only provide local funding at an amount of \$1,238 per student, roughly half of what Wake County can spend on a per student basis.

> GAPS AND TRENDS (CONTINUED)

ALL DISTRICTS HAVE GREATER NEED

When it comes to local school finance, we have found that small, low-wealth, and rural districts are at a disadvantage when compared to larger and/or wealthier districts. However, we learned from our discussions with finance officers across the state that there is need for greater funding across the board.

One reason for this is that the cost of providing a high quality, twenty-first century education that serves the needs of all students is growing. In addition, students are coming to school with greater need, which requires schools to find ways to support their mental and physical health as well as their education. In 2016-2017, nearly sixty percent of public school students in North Carolina qualified for free and reduced-price lunch.² Schools with a large proportion of students living in poverty need even more resources than low-poverty schools

to ensure that their students are able to come to school ready and able to learn.

Reductions in state funding for instructional resources and increased state mandates are putting additional strains on urban districts who are working to serve increasing student populations. For example, many urban districts are stretched to capacity while trying to meet the state's class size requirements with inadequate funding.

Thus, while greater equity in spending across local districts would help low-wealth districts to better serve their students' needs, it is critical, based on our conversations with district leaders, that the state increase funding for education for all schools.

INADEQUATE FUNDING TO MEET GROWING DEMAND IN WINSTON-SALEM/FORSYTH

In Winston-Salem/Forsyth schools, recently retired school finance officer Kerry Crutchfield says that the impact of decreased state level support for public schools has had an unquestionably significant impact on their local budget, even though they are in a county with a larger tax base.

"We've lost over 40 percent of the state funding for teacher assistants," said Crutchfield. "And we've lost 50 percent of funding for textbooks and instructional supplies. Some may think since we've gone to digital resources, we can save money that way. But the reality is that we cannot – we simply don't have enough money to cover the textbooks we do still adopt as well as the digital resources."

Crutchfield stresses that it's not just the low wealth or small counties that are having a difficult time these days — everyone is.

"County funding for Winston-Salem/Forsyth schools has declined over the last 10 years on a per pupil basis – our district has been growing over the past few years while we've been hit with economic pressures that many locales have been facing. In addition, 10 years ago, assistant principals were funded at a rate of 1 assistant principal for 700 students. Now that ratio is 1:1000 students, which results in either a heavier administrative load on principals or we have to use other local resources to keep more assistant principals."

Crutchfield says this comes at a time when students have more needs than ever before – school leaders in Winston, he says, are finding that the social-emotional needs of children are being left behind these days, and schools have to step in to fill that void. "We also don't have sufficient funding instructional support personnel, like school psychologists and nurses, to help," said Crutchfield.

"The General Assembly says they have increased funding for education every year," said Crutchfield. "But the major part of all of those funding increases is the required matching benefit rate increase for retirement and health insurance, This skews the fact that public school funding has been cut immensely. The money for retirement and health insurance costs is included in state per pupil funding rate too, so that also doesn't indicate how much we are really cutting into public school budgets."

² NC Department of Public Instruction as the source

> LOCAL PERSPECTIVES ON SCHOOL FINANCE POLICIES

In our conversations with district officials, we asked them about key school finance policies to understand their perspectives on what's working well in the context of their district's needs, and what needs to be improved.

Funding for a given number of **Position Allotments** is guaranteed to each local school district based on their average daily membership (ADM). Because these allotments are allocated as positions rather than a particular dollar amount, they can be used to hire certified educators irrespective of where they fall on the salary schedule. Local finance officers and district leaders we spoke to, especially those in small and low-wealth districts, repeatedly cited position allotments as a lifeline for them. Not being limited to a specific dollar amount allows low-wealth and small counties to hire the best teachers without having to supplement their salaries with local dollars. Without this allotment and the guarantee of positions, the ability of low-wealth and small counties to hire and retain certified and experienced teachers would plummet, exacerbating the already significant disparities.

Stricter limitations on budget flexibility have created additional challenges for districts in recent years. With a goal of building stronger accountability for local finance decisions, the General Assembly has placed greater restrictions on the ability of district leaders to move funding across five key allotment categories: teacher assistants, children with disabilities, academically or intellectually gifted, limited English proficiency, and textbooks. In previous years, districts could redistribute funding allocated for textbooks to use to purchase other resources, such as technology; or could use allotments for teaching assistant positions to fill a vacant teaching spot. Now, these funds must be used within their specific category allotment, leaving some local leaders in a bind as they seek to

find innovative ways to address gaps in funding the unique needs of their schools and classrooms.

We also learned from our conversations with officials in small and low-wealth counties that **supplemental funding** remains crucial, but is insufficient in fulfilling their financial needs. In 1991, the state enacted supplemental funding streams for low-wealth and small counties, in part to address the limited capacity that some counties have to raise revenues through taxation because of their limited local resources and size. In 2016-17 the General Assembly provided an appropriation of \$207 million for 68 low-wealth counties (79 districts) and \$40.9 million for 27 small counties. However, district leaders that we spoke to said that while these supplements help, their financial needs are much more substantial than what these allocations provide, and all districts need increased state funding across the board.

Low-wealth supplemental funding is provided to systems whose ability to generate local revenue per student is below the state average. Some of the factors used to determine eligibility are county adjusted property tax base, square miles in the county, and per capita income. In 2016-17, low-wealth eligible counties received total low-wealth supplemental funding ranging from \$3,375 to \$17.6 million.

Small county supplemental funding was provided in 2016-17 to those county school systems with average daily membership (ADM) less than 3,200. City school districts are not eligible for this funding. If a school district becomes ineligible due to an ADM greater than 3,200, the funding will be phased out over 5 years. In 2016-17 eligible counties received between \$646,444 and \$1.82 million in small-county supplemental funding.



> NOTES ON METHODOLOGY

CHARTER SCHOOL ENROLLMENT

The Department of Public Instruction's Division of School Business' Report on Average Daily Membership and Membership Last Day by LEA (ADM & MLD) provides estimates of charter school enrollment in each county. Adding charter school enrollments to the ADM of the county in which each charter school is located produces a base calculation of total ADM for each county. However, charter schools may enroll students from across county lines, with local funding flowing from each student's district of residence to the charter school he or she attends (this is different from state ADM funding for charter schools). These cross-district enrollments are not captured by the ADM & MLD report.

Therefore, the 2019 Local School Finance Study relies on results of a survey of districts conducted by the Division of School Business in 2017 to account for all students within each district who attend charter schools. Survey data are provided at the Office of Charter Schools website for information only and are not used for any financial or budget purposes.

CAPITAL SPENDING

Data from the North Carolina Department of State Treasurer's Report on County Spending on Public School Capital Outlays was used to calculate a six-year average of county appropriations for capital outlay, interest on debt for school construction, and the net change in capital reserves. Withdrawals from the Public School Building Capital Fund, Grants from the Public School Building Bond Fund, and the North Carolina Education Lottery Funds have been removed from the county total. The debt service includes expenditures for school bond repayment and lease purchase agreements. The capital outlay is actual spending on capital projects or equipment for buildings.

SALES/ASSESSMENT RATIO

In North Carolina, most residential and commercial property is revalued once every eight years. Prior to 1984 it was difficult to compare tax wealth and effort because of this impediment to estimating the market value of property valuations. In 1984 the Department of Revenue completed its first statewide Sales/ Assessment Ratio Study, comparing the market value of recently sold property with its assessed value. Using the ratio of assessed property value to market value, the Department calculated an adjusted property tax rate for each county. The longer it has been since a county has undergone reevaluation, the more likely it is that the market value of property in the county exceeds its assessed valuation.

Rapidly growing communities have numerous demands on public services, and the demands tend to outstrip land value increases. Therefore, to meet the increase in demands for additional services, local officials must either revalue property more often or raise taxes. In an effort to make this study as accurate as possible, a three-year weighted average is used to calculate the adjusted property valuation. This approach is intended to result in more accurate valuations for small, rural counties where relatively few land transactions might have taken place during any given year.

OTHER REVENUE SOURCES

The primary source of local revenue is property taxes. In addition to property taxes, this study includes a county's share of local option sales taxes and fines and forfeitures. Allotments from the ADM fund and grants for school construction have been removed to isolate capital spending. Finally, 11 counties have supplemental school taxes, with additional revenue totaling \$68 million in 2016-17.



TABLE 1: RANKING OF ADJUSTED PROPERTY VALUATIONS PER STUDENT -

This table reflects the real estate wealth available to counties to support education. The ranking is based on the total adjusted property valuation for each county, divided by the number of students attending public school in the county. The property valuation was adjusted using a three-year weighted average of the Sales/Assessment Ratios.

COUNTY	RANK	PREVIOUS YEAR'S RANK	LAST YEAR REVALUED	EFFECTIVE COUNTY TAX RATE	2016-17 ADJUSTED PROPERTY TAX BASE	2016-17 FINAL ADM	ADJUSTED PROPERT TAX BASE PER ADM
Dare	1	1	2013	\$0.40	\$13,956,307,248	5,006	\$2,787,915.95
ackson	2	2	2016	\$0.39	\$8,733,486,221	4,015	\$2,175,214.50
Vatauga Avery	3 4	3 4	2014 2014	\$0.31 \$0.41	\$8,989,298,936	4,553 2,063	\$1,974,368.31 \$1,951,882.56
yde	5	5	2009	\$0.69	\$4,026,733,714 \$1,085,837,805	580	\$1,872,134.15
Brunswick	6	7	2015	\$0.49	\$23,780,614,320	13,496	\$1,762,049.08
arteret	7	8	2015	\$0.32	\$14,357,561,013	8,343	\$1,720,911.06
lacon	8	6	2015	\$0.38	\$7,420,995,265	4,367	\$1,699,334.84
Currituck	9	10	2013	\$0.45	\$6,400,930,685	4,004	\$1,598,634.04
ransylvania	10 11	9 13	2016	\$0.51 \$0.53	\$5,715,008,197	3,670	\$1,557,222.94
olk ishe	12	11	2009 2015	\$0.45	\$2,895,925,551 \$3,790,227,911	2,263 2,997	\$1,279,684.29 \$1,264,673.98
lay	13	14	2010	\$0.48	\$1,660,793,999	1,331	\$1,247,779.11
lleghany	14	12	2015	\$0.53	\$1,665,295,355	1,344	\$1,239,059.04
ew Hanover	15	15	2012	\$0.57	\$33,173,903,046	27,211	\$1,219,135.76
amlico	16	17	2012	\$0.57	\$1,790,422,413	1,505	\$1,189,649.44
uncombe	17	19	2013	\$0.53	\$33,750,345,412	30,570	\$1,104,034.85
ancey hatham	18 19	16 20	2016 2009	\$0.60 \$0.63	\$2,339,934,189 \$10,098,922,498	2,160 9,617	\$1,083,302.87 \$1,050,111.52
adison	20	24	2012	\$0.46	\$2,382,920,944	2,314	\$1,029,784.33
aywood	21	22	2011	\$0.56	\$7,528,796,541	7,479	\$1,006,658.18
/arren	22	21	2009	\$0.85	\$2,314,682,614	2,372	\$975,835.84
raham	23	23	2015	\$0.58	\$1,131,808,716	1,172	\$965,707.10
enderson	24	25	2015	\$0.56	\$13,383,918,384	13,957	\$958,939.48
itchell	25	26	2014	\$0.54	\$1,719,926,653	1,843	\$933,221.19
loore	26	27	2015	\$0.47	\$12,032,668,348	13,180	\$912,949.04
orthampton	27	29	2015	\$0.93	\$1,974,976,030	2,188	\$902,639.87
urham herokee	28 29	31 28	2016 2012	\$0.74 \$0.54	\$35,096,009,338 \$3,054,095,824	39,323 3,461	\$892,505.90 \$882,431.62
erquimans	30	18	2012	\$0.54	\$1,441,984,370	1,654	\$871,816.43
range	31	30	2009	\$0.87	\$17,098,385,950	20,275	\$843,323.60
ake	32	34	2016	\$0.60	\$141,453,296,691	169,329	\$835,375.49
ecklenburg	33	32	2011	\$0.72	\$135,061,730,262	163,530	\$825,914.08
erson	34	36	2013	\$0.72	\$4,479,605,823	5,633	\$795,243.36
eaufort	35	38	2010	\$0.62	\$5,490,662,102	7,065	\$777,163.78
wain	36	35	2013	\$0.38	\$1,568,302,468	2,025	\$774,470.35
edell	37 38	37	2015	\$0.52 \$0.62	\$22,277,209,621	29,057	\$766,672.73
ontgomery		40 33	2012 2014	\$0.62	\$3,055,029,021	4,001 1,110	\$763,566.36 \$761,927.32
ones ender	39	39	2014	\$0.76	\$845,739,323	9,259	\$761,927.32
avie	40 41	45	2013	\$0.74	\$6,896,491,905 \$4,470,659,902	6,199	\$721,190.50
ncoln	42	42	2015	\$0.60	\$8,866,162,483	12,666	\$699,997.04
nowan	43	43	2014	\$0.71	\$1,435,707,699	2,079	\$690,576.09
itawba	44	46	2015	\$0.58	\$16,365,788,176	23,707	\$690,335.69
utherford	45	44	2012	\$0.62	\$6,088,369,414	9,117	\$667,804.04
aven	46	47	2016	\$0.54	\$9,167,198,665	14,058	\$652,098.35
yrrell	47	41	2009	\$0.97	\$384,630,542	596	\$645,353.26
uilford	48	48	2012	\$0.73	\$49,262,510,399	77,659	\$634,343.87
tokes cDowell	49	49 52	2013	\$0.62	\$3,800,210,116	6,089	\$624,110.71 \$605,841.90
owan	50 51	52 51	2011 2015	\$0.54 \$0.69	\$3,741,679,600	6,176 19,565	\$600,304.04
ilkes	52	54	2013	\$0.63	\$11,744,948,593 \$5,706,537,044	9,511	\$599,993.38
orsyth	53	53	2013	\$0.72	\$34,116,245,435	57,067	\$597,827.91
aldwell	54	58	2013	\$0.62	\$6,826,185,720	11,706	\$583,135.63
aswell	55	59	2016	\$0.68	\$1,630,036,065	2,817	\$578,642.55
ashington	56	55	2013	\$0.82	\$915,614,534	1,587	\$576,946.78
laden	57	57	2015	\$0.81	\$2,758,322,584	4,794	\$575,369.75
tanly	58	63	2013	\$0.62	\$4,847,113,848	8,645	\$560,684.08
avidson	59	56	2015	\$0.55	\$13,653,925,669	24,531	\$556,598.82
ockingham adkin	60	62 64	2011	\$0.72 \$0.68	\$7,066,653,223 \$2.936.804.409	12,766	\$553,552.66 \$552,862.28
abarrus	61 62	60	2009 2016	\$0.69	\$2,936,804,409	5,312	\$547,809.49
ertie	63	67	2012	\$0.81	\$1,324,500,647	39,613 2,422	\$546,862.36
amden	64	50	2015	\$0.74	\$1,005,651,977	1,843	\$545,660.32
nson	65	76	2010	\$0.84	\$1,796,213,135	3,337	\$538,271.84
ates	66	77	2009	\$0.84	\$852,845,077	1,592	\$535,706.71
nion	67	61	2015	\$0.79	\$23,772,078,402	44,378	\$535,672.59
ırke	68	71	2013	\$0.67	\$6,629,381,563	12,422	\$533,680.69
amance	69	70	2009	\$0.61	\$12,741,087,626	23,938	\$532,253.64
eveland	70	73	2016	\$0.72	\$8,339,422,301	15,673	\$532,088.45
exander	71 72	65 69	2015	\$0.78 \$0.78	\$2,602,703,487	4,899	\$531,272.40 \$525,944.84
e islow	72	66	2013 2014	\$0.78 \$0.67	\$5,243,144,069 \$13,719,026,715	9,969	\$525,944.84 \$525,311.18
squotank	73 74	72	2014	\$0.67	\$3,031,845,932	26,116 5,787	\$523,906.33
anklin	75	74	2012	\$0.77	\$4,892,304,219	9,388	\$523,906.33
artin	76	68	2009	\$0.80	\$1,840,246,759	3,565	\$516,198.25
t	77	75	2016	\$0.69	\$12,439,472,364	24,246	\$513,052.56
ertford	78	78	2011	\$0.99	\$1,431,350,329	2,880	\$496,996.64
Ison	79	79	2016	\$0.74	\$6,621,765,317	13,394	\$494,382.96
rry	80	80	2016	\$0.58	\$5,552,246,297	11,348	\$489,270.91
ndolph	81	81	2014	\$0.63	\$10,954,478,639	22,536	\$486,087.98
ston anville	82	82	2015	\$0.89	\$15,559,087,893	33,281	\$467,506.62 \$467,290.04
lifax	83 84	86 83	2010 2015	\$0.88 \$0.78	\$4,135,984,132 \$3,586,443,662	8,851 7,681	\$466,924.05
noir	85	85	2009	\$0.78	\$4,090,786,949	8,856	\$466,924.05
gecombe	86	84	2009	\$0.97	\$3,165,577,883	6,858	\$461,589.08
sh	87	88	2009	\$0.68	\$7,396,914,185	16,225	\$455,896.10
plin	88	90	2009	\$0.69	\$4,358,546,885	9,561	\$455,867.26
chmond	89	92	2016	\$0.80	\$3,267,003,794	7,297	\$447,718.76
ımberland	90	87	2009	\$0.78	\$22,751,372,015	51,030	\$445,843.07
hnston	91	89	2011	\$0.76	\$15,868,963,950	36,192	\$438,466.07
lumbus	92	93	2013	\$0.77	\$3,816,562,221	8,762	\$435,581.17
ayne	93	91	2011	\$0.66	\$8,158,872,414	19,096	\$427,255.57
oke	94	94	2014	\$0.75	\$3,433,578,210	8,731	\$393,262.88
arnett	95	95	2009	\$0.78	\$7,970,045,197	20,775	\$383,636.35
mpson	96	96	2011	\$0.85	\$4,268,524,635	11,260	\$379,087.45
otland	97	97	2011	\$1.06	\$2,111,483,171	5774	\$365,688.11
eene	98 99	98 99	2013	\$0.79	\$1,103,360,612	3,100	\$355,922.78
	100	100	2016 2010	\$0.91 \$0.77	\$2,579,639,870 \$6,497,771,766	7,385 23,181	\$349,308.04 \$280,305.93
beson							

TABLE 2: ACTUAL EFFORT-

This table reflects the actual dollar effort of communities to fund schools, without taking into account property wealth. This ranking is based on 2016-17 total current spending for each county (including supplemental school taxes) divided by the number of students attending public school in the county. High-wealth communities with corresponding high levels of spending tend to rank highest in this measure.

	RANK THIS YEAR	PREVIOUS YEAR'S RANK	2016-17 CURRENT SPENDING	2016-17 CURRENT SPENDING PER ADM	2016-17 SUPPLEMENTAL SCHOOL TAXES	2016-17 TOTAL CURRENT SPENDING (WITH SUPPLEMENTAL)	2016-17 FINAL ADM	2016-17 TOTAL CURRENT SPENDING PER AI
Orange Dare	1 2	1 2	\$78,515,154 \$21,084,323	\$3,873 \$4,212	\$23,362,157.00	\$101,877,311 \$21,084,323	20,275 5,006	\$5,025 \$4,212
Durham	3	3	\$126,261,485	\$3,211		\$126,261,485	39,323	\$3,211
ransylvania	4	4	\$11,427,315	\$3,114		\$11,427,315	3,670	\$3,114
Chatham	5	5	\$29,782,532	\$3,097		\$29,782,532	9,617	\$3,097
Vatauga	6	6	\$12,713,137	\$2,792		\$12,713,137	4,553	\$2,792
lyde Iew Hanover	7 8	8 7	\$1,579,548	\$2,723 \$2,677		\$1,579,548 \$72,855,604	580 27,211	\$2,723
Carteret	9	10	\$72,855,604 \$21,964,000	\$2,633		\$21,964,000	8,343	\$2,677 \$2,633
Mecklenburg	10	9	\$411,193,792	\$2,514		\$411,193,792	163,530	\$2,514
Buncombe	11	15	\$67,838,836	\$2,219	\$8,928,186.00	\$76,767,022	30,570	\$2,511
Currituck	12	12	\$9,773,759	\$2,441		\$9,773,759	4,004	\$2,441
Guilford	13	11	\$188,360,398	\$2,425		\$188,360,398	77,659	\$2,425
Vake	14 15	14 13	\$408,760,031 \$32,574,103	\$2,414 \$2,414		\$408,760,031 \$32,574,103	169,329 13,496	\$2,414 \$2,414
Brunswick Polk	16	16	\$5,129,788	\$2,267		\$5,129,788	2,263	\$2,267
very	17	18	\$4,410,013	\$2,138		\$4,410,013	2,063	\$2,138
Beaufort	18	25	\$14,300,984	\$2,024		\$14,300,984	7,065	\$2,024
Inion	19	19	\$88,244,363	\$1,988		\$88,244,363	44,378	\$1,988
/arren	20	17	\$4,703,326	\$1,983		\$4,703,326	2,372	\$1,983
orsyth	21	20	\$112,778,008	\$1,976		\$112,778,008	57,067	\$1,976
Moore Pamlico	22 23	22 27	\$25,790,792 \$2,927,659	\$1,957 \$1,945		\$25,790,792 \$2,927,659	13,180 1,505	\$1,957 \$1,945
lleghany	24	24	\$2,593,661	\$1,930		\$2,593,661	1,344	\$1,930
laywood	25	21	\$14,296,456	\$1,912		\$14,296,456	7,479	\$1,912
herokee	26	29	\$6,546,803	\$1,892		\$6,546,803	3,461	\$1,892
Sates	27	26	\$2,946,500	\$1,851		\$2,946,500	1,592	\$1,851
cotland	28	23	\$10,583,013	\$1,833		\$10,583,013	5,774	\$1,833
nslow	29	30	\$46,427,268	\$1,778		\$46,427,268	26,116	\$1,778
owan Iacon	30 31	36 28	\$34,754,776 \$7,701,204	\$1,776 \$1,763		\$34,754,776 \$7,701,204	19,565 4,367	\$1,776 \$1,763
enderson	32	34	\$24,320,004	\$1,742		\$24,320,004	13,957	\$1,763
abarrus	33	31	\$68,783,915	\$1,736		\$68,783,915	39,613	\$1,736
asquotank	34	41	\$10,000,000	\$1,728		\$10,000,000	5,787	\$1,728
howan	35	35	\$3,550,000	\$1,708		\$3,550,000	2,079	\$1,708
avie	36	39	\$10,539,765	\$1,700		\$10,539,765	6,199	\$1,700
ee	37 38	40	\$16,862,278	\$1,691		\$16,862,278	9,969	\$1,691
ackson erquimans	39	32 57	\$6,750,023 \$2,775,000	\$1,681 \$1,678		\$6,750,023 \$2,775,000	4,015 1,654	\$1,681 \$1,678
lorthampton	40	44	\$3,650,000	\$1,668		\$3,650,000	2,188	\$1,668
tokes	41	38	\$10,108,278	\$1,660		\$10,108,278	6,089	\$1,660
ranklin	42	42	\$15,265,283	\$1,626		\$15,265,283	9,388	\$1,626
ones	43	37	\$1,801,988	\$1,623		\$1,801,988	1,110	\$1,623
edell	44	33	\$40,932,646	\$1,409	\$5,850,456.00	\$46,783,102	29,057	\$1,610
lamance	45	45	\$38,264,189	\$1,598		\$38,264,189	23,938	\$1,598
tt ohnston	46 47	47 48	\$38,213,340 \$56,842,825	\$1,576 \$1,571		\$38,213,340 \$56,842,825	24,246 36,192	\$1,576 \$1,571
atawba	48	46	\$36,990,800	\$1,560		\$36,990,800	23,707	\$1,560
umberland	49	43	\$79,463,109	\$1,557		\$79,463,109	51,030	\$1,557
she	50	49	\$4,641,903	\$1,549		\$4,641,903	2,997	\$1,549
ranville	51	55	\$13,576,889	\$1,534		\$13,576,889	8,851	\$1,534
raven	52	52	\$21,478,139	\$1,528		\$21,478,139	14,058	\$1,528
ertford ender	53 54	50 51	\$4,398,524 \$14,104,466	\$1,527 \$1,523		\$4,398,524 \$14,104,466	2,880 9,259	\$1,527 \$1,523
utherford	55	53	\$13,598,146	\$1,492		\$13,598,146	9,117	\$1,492
/ilson	56	54	\$19,482,452	\$1,455		\$19,482,452	13,394	\$1,455
lash	57	59	\$22,483,204	\$1,386	\$463,164.00	\$22,946,368	16,225	\$1,414
lartin	58	58	\$5,039,164	\$1,414		\$5,039,164	3,565	\$1,414
ancey	59	56	\$3,040,863	\$1,408		\$3,040,863	2,160	\$1,408
incoln	60	60	\$17,818,484	\$1,407		\$17,818,484	12,666	\$1,407
cDowell laden	61 62	66 65	\$8,685,390 \$6,707,735	\$1,406 \$1,399		\$8,685,390 \$6,707,735	6,176 4,794	\$1,406 \$1,399
leveland	63	64	\$9,674,600	\$617	\$11,760,316.00	\$21,434,916	15,673	\$1,368
aston	64	63	\$45,351,704	\$1,363	\$11,100,510.00	\$45,351,704	33,281	\$1,363
avidson	65	62	\$30,282,523	\$1,234	\$2,978,001.00	\$33,260,524	24,531	\$1,356
nson	66	67	\$4,460,784	\$1,337		\$4,460,784	3,337	\$1,337
erson	67	61	\$7,509,582	\$1,333		\$7,509,582	5,633	\$1,333
ontgomery	68	68	\$5,307,968	\$1,327		\$5,307,968 \$14,810,675	4,001	\$1,327
aldwell lexander	69 70	69 76	\$14,810,575 \$6,181,900	\$1,265 \$1,262		\$14,810,575 \$6,181,900	11,706 4,899	\$1,265 \$1,262
andolph	70 71	76	\$6,181,900	\$1,262	\$5,576,951.00	\$5,181,900	4,899 22,536	\$1,256
amden	72	78	\$2,300,000	\$1,248		\$2,300,000	1,843	\$1,248
ockingham	73	70	\$15,834,840	\$1,240		\$15,834,840	12,766	\$1,240
ertie	74	74	\$3,003,000	\$1,240		\$3,003,000	2,422	\$1,240
ilkes	75 76	75 77	\$11,778,330	\$1,238		\$11,778,330	9,511	\$1,238
anly itchell	76 77	77 72	\$10,699,243	\$1,238 \$1,233		\$10,699,243 \$2,272,622	8,645 1,843	\$1,238 \$1,233
urry	77 78	72 73	\$2,272,622 \$11,945,896	\$1,233 \$1,053	\$1,966,487.00	\$2,272,622 \$13,912,383	1,843	\$1,233 \$1,226
ırke	79	79	\$14,645,400	\$1,179	Ç.,,200,401.00	\$14,645,400	12,422	\$1,179
adison	80	85	\$2,659,740	\$1,149		\$2,659,740	2,314	\$1,149
ndkin	81	80	\$6,100,725	\$1,148		\$6,100,725	5,312	\$1,148
mpson	82	81	\$11,030,084	\$980	\$1,833,125.00	\$12,863,209	11,260	\$1,142
noir	83	82	\$10,100,000	\$1,140	6241725.00	\$10,100,000	8,856	\$1,140
arnett	84 85	84	\$22,557,139	\$1,086	\$241,725.00	\$22,798,864	20,775	\$1,097
llifax gecombe	85 86	83 87	\$3,325,058 \$7,451,618	\$433 \$1,087	\$5,048,153.00	\$8,373,211 \$7,451,618	7,681 6,858	\$1,090 \$1,087
iswell	87	92	\$2,900,000	\$1,029		\$2,900,000	2,817	\$1,087
chmond	88	90	\$7,485,000	\$1,026		\$7,485,000	7,297	\$1,026
ayne	89	86	\$19,515,456	\$1,022		\$19,515,456	19,096	\$1,022
ashington	90	88	\$1,603,000	\$1,010		\$1,603,000	1,587	\$1,010
ıplin	91	89	\$9,465,600	\$990		\$9,465,600	9,561	\$990
ay	92	94	\$1,300,000	\$977		\$1,300,000	1,331	\$977
rrell	93 94	93 91	\$567,595 \$6,790,525	\$952 \$920		\$567,595 \$6,790,525	596 7385	\$952 \$920
ince olumbus	94 95	91 95	\$6,790,525 \$8,041,043	\$920 \$918		\$6,790,525 \$8,041,043	7,385 8,762	\$920 \$918
reene	95 96	95 96	\$8,041,043	\$918 \$755		\$8,041,043	3,100	\$918 \$755
oke	96	98	\$4,847,979	\$555 \$555		\$4,847,979	8,731	\$555
obeson	98	99	\$12,375,000	\$534		\$12,375,000	23,181	\$534
aham	99	97	\$613,169	\$523		\$613,169	1,172	\$523
	100	100	\$858,674	\$424		\$858,674	2,025	\$424

-TABLE 2A: SIX-YEAR AVERAGE OF CAPITAL OUTLAY AND DEBT SERVICE —

This table provides a six-year average of capital outlay and debt service, ordered according to the rankings from Table 2. In previous years' studies, this data was included in Table 2.

COUNTY	ACTUAL EFFORT RANK THIS YEAR (FROM TABLE 2)	2016-17 TOTAL CURRENT SPENDING PER ADM (FROM TABLE 2)	SIX-YEAR CAPITAL OUTLAY AVERAGE	SIX-YEAR CAPITAL DEBT SERVICE AVERAGE	2016-17 FINAL ADM	CAPITAL OUTLAY SPENDING PER ADM	DEBT SERVICE PER ADM
Orange	1	\$5,025	\$11,792,937	\$14,742,621	20,275	581.65	727.13
Dare Durham	2	\$4,212 \$3,211	\$2,340,345 \$21,821,419	\$7,790,952 \$11,387,435	5,006 39,323	467.51 554.93	1556.32 289.59
ransylvania	4	\$3,114	\$1,630,133	\$2,123,080	3,670	444.18	578.5
hatham	5	\$3,097	\$5,446,032	\$4,219,092	9,617	566.29	438.71
/atauga	6	\$2,792	\$405,550	\$6,549,276	4,553	89.07	1438.45
lyde	7	\$2,723	\$429,889	\$223,337	580	741.19	385.06
lew Hanover arteret	8 9	\$2,677 \$2,633	\$14,267,818 \$3,687,427	\$18,260,685 \$6,824,850	27,211 8,343	524.34 441.98	671.08 818.03
lecklenburg	10	\$2,514	\$100,670,226	\$122,470,621	163,530	615.61	748.92
uncombe	11	\$2,511	\$31,525,363	\$14,970,248	30,570	1031.25	489.7
urrituck	12	\$2,441	\$1,238,450	\$806,709	4,004	309.3	201.48
uilford	13	\$2,425	\$53,089,608	\$51,856,949	77,659	683.62	667.75
/ake	14	\$2,414	\$170,900,602	\$176,861,804	169,329	1009.28	1044.49
runswick	15	\$2,414	\$5,725,463	\$5,447,499	13,496	424.23 213.53	403.64 396.23
olk very	16 17	\$2,267 \$2,138	\$483,216 \$820,133	\$896,678 \$1,293,413	2,263 2,063	397.54	626.96
eaufort	18	\$2,024	\$1,139,981	\$2,454,781	7,065	161.36	347.46
Inion	19	\$1,988	\$10,511,643	\$42,793,581	44,378	236.87	964.3
/arren	20	\$1,983	\$482,421	\$136,890	2,372	203.38	57.71
orsyth	21	\$1,976	\$22,252,557	\$29,756,076	57,067	389.94	521.42
loore	22	\$1,957	\$3,384,321	\$5,483,314	13,180	256.78	416.03
Pamlico	23	\$1,945	\$147,832	\$409,849	1,505	98.23	272.32
Alleghany	24 25	\$1,930	\$431,584	\$686,286	1,344	321.12	510.63 277.06
laywood Cherokee	26	\$1,912 \$1,892	\$827,270 \$614,881	\$2,072,143 \$813,791	7,479 3,461	110.61 177.66	235.13
Sates	27	\$1,851	\$171,649	\$661,092	1,592	107.82	415.26
icotland	28	\$1,833	\$392,956	\$645,488	5,774	68.06	111.79
Onslow	29	\$1,778	\$4,445,487	\$8,135,206	26,116	170.22	311.5
Rowan	30	\$1,776	\$3,849,242	\$8,605,683	19,565	196.74	439.85
Macon	31	\$1,763	\$2,960,629	\$4,370,025	4,367	677.95	1000.69
lenderson	32	\$1,742	\$3,192,442	\$5,423,435	13,957	228.73	388.58
Cabarrus	33	\$1,736	\$23,148,211	\$29,239,613	39,613	584.36	738.13
Pasquotank Chowan	34 35	\$1,728 \$1,708	\$1,282,408 \$219,324	\$2,593,484 \$668,981	5,787 2,079	221.6 105.49	448.16 321.78
Inowan Davie	35	\$1,708	\$219,324 \$10,607,953	\$668,981	2,079 6,199	105.49	321.78 531.57
.ee	37	\$1,691	\$2,217,744	\$7,025,291	9,969	222.46	704.71
lackson	38	\$1,681	\$3,667,627	\$2,002,986	4,015	913.48	498.88
Perquimans	39	\$1,678	\$257,494	\$687,021	1,654	155.68	415.37
lorthampton	40	\$1,668	\$447,527	\$716,205	2,188	204.54	327.33
Stokes	41	\$1,660	\$3,969,512	\$3,157,010	6,089	651.92	518.48
ranklin	42	\$1,626	\$2,681,240	\$8,343,973	9,388	285.6	888.79
lones	43	\$1,623	\$581,179	\$63,732	1,110	523.58	57.42
redell Alamance	44 45	\$1,610 \$1,598	\$13,807,261 \$991,659	\$25,391,088 \$5,674,062	29,057 23,938	475.18 41.43	873.84 237.03
Pitt	46	\$1,576	\$1,390,110	\$7,901,219	24,246	57.33	325.88
Johnston	47	\$1,571	\$9,893,919	\$31,038,087	36,192	273.37	857.6
Catawba	48	\$1,560	\$12,076,440	\$15,927,621	23,707	509.4	671.85
Cumberland	49	\$1,557	\$9,578,065	\$6,876,503	51,030	187.69	134.75
Ashe	50	\$1,549	\$691,807	\$1,589,031	2,997	230.83	530.21
Granville	51	\$1,534	\$3,834,257	\$5,101,011	8,851	433.2	576.32
Craven	52 53	\$1,528	\$1,186,750	\$4,234,610 \$ -	14,058	84.42	301.22
Hertford Pender	54	\$1,527 \$1,523	\$667,037 \$6,858,683	\$5,637,387	2,880 9,259	231.61 740.76	608.85
Rutherford	55	\$1,492	\$548,998	\$4,143,560	9,117	60.22	454.49
Vilson	56	\$1,455	\$1,070,780	\$3,359,184	13,394	79.94	250.8
Nash	57	\$1,414	\$5,075,130	\$1,511,822	16,225	312.8	93.18
Martin	58	\$1,414	\$2,905,389	\$955,124	3,565	814.98	267.92
'ancey	59	\$1,408	\$426,197	\$-	2,160	197.31	0
incoln	60	\$1,407	\$2,890,987	\$6,291,751	12,666	228.25	496.74
AcDowell	61	\$1,406	\$2,494,516	\$1,043,518	6,176	403.9	168.96
Bladen Cleveland	62 63	\$1,399 \$1,368	\$416,667 \$3,564,225	\$1,664,170 \$1,354,675	4,794 15,673	86.91 227.41	347.14 86.43
Gaston	64	\$1,363	\$16,770,968	\$11,975,907	33,281	503.92	359.84
Pavidson	65	\$1,356	\$13,938,694	\$8,094,318	24,531	568.21	329.96
Anson	66	\$1,337	\$332,481	\$202,358	3,337	99.63	60.64
Person	67	\$1,333	\$1,664,540	\$1,885,723	5,633	295.5	334.76
Montgomery	68	\$1,327	\$552,237	\$1,280,499	4,001	138.02	320.04
Caldwell	69	\$1,265	\$2,136,585	\$1,275,272	11,706	182.52	108.94
Alexander	70	\$1,262	\$337,810	\$1,044,177	4,899	68.95	213.14
Randolph Camden	71 72	\$1,256 \$1,248	\$3,788,591 \$124,370	\$8,867,427 \$599,107	22,536 1,843	168.11 67.48	393.48 325.07
amgen Rockingham	73	\$1,248 \$1,240	\$1,837,660	\$599,107	12,766	143.95	228.63
Bertie	74	\$1,240	\$541,824	\$1,150,629	2,422	223.71	475.07
Vilkes	75	\$1,238	\$1,958,475	\$3,694,696	9,511	205.92	388.47
itanly	76	\$1,238	\$2,238,279	\$1,226,273	8,645	258.91	141.85
Mitchell	77	\$1,233	\$445,377	\$208,541	1,843	241.66	113.15
Surry	78	\$1,226	\$2,307,755	\$4,090,139	11,348	203.36	360.43
Surke Andison	79	\$1,179	\$2,754,325	\$3,654,766	12,422	221.73	294.22
Madison Yadkin	80 81	\$1,149 \$1148	\$1,335,437	\$251,610 \$1,677,815	2,314	577.11 79.25	108.73
/adkin Sampson	82	\$1,148 \$1,142	\$420,988 \$4,156,152	\$1,677,815 \$5,432,540	5,312 11,260	79.25 369.11	315.85 482.46
enoir	83	\$1,142 \$1,140	\$4,156,152	\$5,432,540	8,856	77.38	289.36
larnett	84	\$1,097	\$6,888,719	\$9,539,774	20,775	331.59	459.19
lalifax	85	\$1,090	\$1,268,270	\$1,812,339	7,681	165.12	235.95
dgecombe	86	\$1,087	\$854,255	\$722,069	6,858	124.56	105.29
aswell	87	\$1,029	\$327,500	\$286,450	2,817	116.26	101.69
Richmond	88	\$1,026	\$2,027,854	\$820,054	7,297	277.9	112.38
Vayne	89	\$1,022	\$13,158,111	\$1,500,611	19,096	689.05	78.58
Vashington	90	\$1,010	\$585,898	\$ -	1,587	369.19	0
uplin	91	\$990	\$8,930,494	\$1,487,605	9,561	934.05	155.59
lay	92	\$977	\$329,197	\$97,674	1,331	247.33	73.38
yrrell /ance	93 94	\$952 \$920	\$70,371 \$1,924,895	\$127,867 \$1,481,607	596 7,385	118.07 260.65	214.54 200.62
columbus	94 95	\$920 \$918	\$1,924,895	\$1,481,607	7,385 8,762	251.53	42.08
Greene	96	\$755	\$2,486,051	\$435,374	3,100	801.95	140.44
loke	97	\$555	\$3,877,372	\$1,647,474	8,731	444.09	188.69
Robeson	98	\$534	\$3,870,063	\$164,553	23,181	166.95	7.1
Graham	99	\$534 \$523	\$3,870,063	\$358,899	1,172	16.38	306.23
wain	100	\$424	\$451,676	\$1,013,434	2,025	223.05	500.46
		\$1,652	\$718,130,287	\$830,618,420	1,519,211	\$340	\$391

TABLE 3: ACTUAL EFFORT WITH SUPPLEMENTAL FUNDING FOR LOW-WEALTH AND SMALL COUNTIES

This table uses many of the same figures as Table 2, but adds state supplemental funding for low-wealth and small counties to the total current spending. Counties are ranked based on their total current spending combined with low-wealth and small county supplemental funding.

COUNTY	RANK	PREVIOUS YEAR'S RANK	2016-17 TOTAL CURRENT SPENDING (FROM TABLE 2)	2016-17 TOTAL CURRENT SPENDING PER ADM	2016-17 LOW-WEALTH FUNDING	2016-17 SMALL COUNTY FUNDING	2016-17 TOTAL CURRENT SPENDING W/ LOW WEALTH & SMALL COUNTY	2016-17 FINAL ADM	2016-17 TOTAL CURRENT SPENDING PER ADM W/ LOW WEALTH & SMALL COUNTY	CHANGE IN SPENDIN PER ADM W/ LOW WEALTH & SMALL COUNTY
Hyde Orange	1 2	1 2	\$1,579,548.00 \$101,877,311.00	\$5,025 \$4,212		\$1,710,000	\$3,289,548.00 \$101,877,311.00	580 20,275	\$5,672 \$5,025	\$2,948 \$0
Dare	3	3	\$21,084,323.00	\$3,211			\$21,084,323.00	5,006	\$4,212	\$0
yrrell	4	4	\$567,595.00	\$3,114	\$155,247	\$1,710,000	\$2,432,842.00	596	\$4,082	\$3,130
ones	5	5	\$1,801,988.00 \$2,946,500.00	\$3,097 \$2,792	\$132,143 \$754,231	\$1,820,000 \$1,548,700	\$3,754,131.00 \$5,249,431.00	1,110 1,592	\$3,382 \$3,297	\$1,759 \$1,447
ates urham	6 7	6 7	\$126,261,485.00	\$2,723	\$154,231	\$1,546,700	\$126,261,485.00	39,323	\$3,211	\$1,447
ransylvania	8	9	\$11,427,315.00	\$2,677			\$11,427,315.00	3,670	\$3,114	\$0
hatham	9	10	\$29,782,532.00	\$2,633			\$29,782,532.00	9,617	\$3,097	\$0
lleghany amlico	10 11	11 8	\$2,593,661.00 \$2,927,659.00	\$2,514 \$2,511		\$1,548,700 \$1,548,700	\$4,142,361.00 \$4,476,359.00	1,344 1,505	\$3,082 \$2,974	\$1,152 \$1,029
olk	12	12	\$5,129,788.00	\$2,441		\$1,560,000	\$6,689,788.00	2,263	\$2,956	\$689
very	13	14	\$4,410,013.00	\$2,425		\$1,560,000	\$5,970,013.00	2,063	\$2,894	\$756
atauga	14	13	\$12,713,137.00	\$2,414	4057004	44.500.000	\$12,713,137.00	4,553	\$2,792	\$0
arren orthampton	15 16	15 18	\$4,703,326.00 \$3,650,000.00	\$2,414 \$2,267	\$357,926 \$797,213	\$1,560,000 \$1,600,000	\$6,621,252.00 \$6,047,213.00	2,372 2,188	\$2,791 \$2,764	\$809 \$1,096
ew Hanover	17	16	\$72,855,604.00	\$2,138	\$171,213	\$1,600,000	\$72,855,604.00	27,211	\$2,677	\$1,090
erquimans	18	26	\$2,775,000.00	\$2,024		\$1,600,000	\$4,375,000.00	1,654	\$2,645	\$967
arteret	19	22	\$21,964,000.00	\$1,988	40.46.400	44.540.000	\$21,964,000.00	8,343	\$2,633	\$0
howan ertford	20 21	17 20	\$3,550,000.00 \$4,398,524.00	\$1,983 \$1,976	\$346,403 \$1,358,459	\$1,560,000 \$1,548,000	\$5,456,403.00 \$7,304,983.00	2,079 2,880	\$2,625 \$2,536	\$917 \$1,009
lecklenburg	22	19	\$411,193,792.00	\$1,957	\$1,050,455	\$1,540,000	\$411,193,792.00	163,530	\$2,514	\$0
uncombe	23	30	\$76,767,022.00	\$1,945			\$76,767,022.00	30,570	\$2,511	\$0
urrituck	24	24	\$9,773,759.00	\$1,930	40.400.404		\$9,773,759.00	4,004	\$2,441	\$0
cotland uilford	25 26	21 23	\$10,583,013.00 \$188,360,398.00	\$1,912 \$1,892	\$3,492,401		\$14,075,414.00 \$188.360.398.00	5,774 77,659	\$2,438 \$2,425	\$605 \$0
ake	27	28	\$408,760,031.00	\$1,851			\$408,760,031.00	169,329	\$2,414	\$0
runswick	28	25	\$32,574,103.00	\$1,833			\$32,574,103.00	13,496	\$2,414	\$0
ashington	29	29	\$1,603,000.00	\$1,778	\$585,189	\$1,548,700	\$3,736,889.00	1,587	\$2,355	\$1,345
ertie amden	30 31	27 31	\$3,003,000.00	\$1,776 \$1,763	\$1,216,456 \$374 531	\$1,470,000	\$5,689,456.00 \$4,274,531.00	2,422 1,843	\$2,349 \$2,319	\$1,109 \$1,071
amden lay	31	35	\$2,300,000.00 \$1,300,000.00	\$1,763 \$1,742	\$374,531	\$1,600,000 \$1,548,700	\$4,274,531.00	1,843	\$2,319 \$2,140	\$1,071 \$1,164
ancey	33	34	\$3,040,863.00	\$1,736		\$1,560,000	\$4,600,863.00	2,160	\$2,130	\$722
litchell	34	37	\$2,272,622.00	\$1,728	\$40,394	\$1,600,000	\$3,913,016.00	1,843	\$2,123	\$890
eaufort	35	43	\$14,300,984.00	\$1,708	\$524,664	č1 020 000	\$14,825,648.00	7,065	\$2,098	\$74
raham nson	36 37	32 33	\$613,169.00 \$4,460,784.00	\$1,700 \$1,691	\$3,375 \$1,828,262	\$1,820,000 \$646,444	\$2,436,544.00 \$6,935,490.00	1,172 3,337	\$2,079 \$2,078	\$1,556 \$742
she	38	38	\$4,641,903.00	\$1,681	\$1,020,202	\$1,548,000	\$6,189,903.00	2,997	\$2,065	\$517
herokee	39	51	\$6,546,803.00	\$1,678	\$576,777		\$7,123,580.00	3,461	\$2,058	\$167
owan	40	45	\$34,754,776.00	\$1,668	\$5,446,072		\$40,200,848.00	19,565	\$2,055	\$278
nion	41	36 47	\$88,244,363.00	\$1,660	\$1,558,367		\$89,802,730.00	44,378	\$2,024	\$35
asquotank tokes	42 43	40	\$10,000,000.00 \$10,108,278.00	\$1,626 \$1,623	\$1,628,355 \$2,050,252		\$11,628,355.00 \$12,158,530.00	5,787 6,089	\$2,009 \$1,997	\$281 \$337
aswell	44	65	\$2,900,000.00	\$1,610	\$1,205,433	\$1,498,000	\$5,603,433.00	2,817	\$1,989	\$960
anklin	45	44	\$15,265,283.00	\$1,598	\$3,401,473		\$18,666,756.00	9,388	\$1,988	\$362
orsyth	46	41	\$112,778,008.00	\$1,576	ć1 270 077	6662.002	\$112,778,008.00	57,067	\$1,976	\$0
artin oore	47 48	39 46	\$5,039,164.00 \$25,790,792.00	\$1,571 \$1,560	\$1,278,077	\$663,882	\$6,981,123.00 \$25,790,792.00	3,565 13,180	\$1,958 \$1,957	\$545 \$0
ranville	49	49	\$13,576,889.00	\$1,557	\$3,594,551		\$17,171,440.00	8,851	\$1,940	\$406
reene	50	52	\$2,342,000.00	\$1,549	\$2,061,403	\$1,548,000	\$5,951,403.00	3,100	\$1,920	\$1,164
aywood	51	42	\$14,296,456.00	\$1,534	440 004 550		\$14,296,456.00	7,479	\$1,912	\$0
ohnston ee	52 53	50 48	\$56,842,825.00 \$16,862,278.00	\$1,528 \$1,527	\$12,226,558 \$2,126,754		\$69,069,383.00 \$18,989,032.00	36,192 9,969	\$1,908 \$1,905	\$338 \$213
adison	54	56	\$2,659,740.00	\$1,523	\$183,627	\$1,470,000	\$4,313,367.00	2,314	\$1,864	\$715
nslow	55	55	\$46,427,268.00	\$1,492	\$1,100,023		\$47,527,291.00	26,116	\$1,820	\$42
itt	56	54	\$38,213,340.00	\$1,455	\$5,779,614		\$43,992,954.00	24,246	\$1,814	\$238
ender utherford	57 58	70 59	\$14,104,466.00 \$13,598,146.00	\$1,414 \$1,414	\$2,476,206 \$2,708,164		\$16,580,672.00 \$16,306,310.00	9,259 9,117	\$1,791 \$1,789	\$267 \$297
acon	59	53	\$7,701,204.00	\$1,408	\$2,700,104		\$7,701,204.00	4,367	\$1,763	\$0
cDowell	60	71	\$8,685,390.00	\$1,407	\$2,203,437		\$10,888,827.00	6,176	\$1,763	\$357
laden	61	66	\$6,707,735.00	\$1,406	\$1,682,202		\$8,389,937.00	4,794	\$1,750	\$351
lamance abarrus	62 63	63 57	\$38,264,189.00 \$68.783.915.00	\$1,399 \$1,368	\$3,572,503 \$355,341		\$41,836,692.00 \$69,139,256.00	23,938 39.613	\$1,748 \$1,745	\$149 \$9
enderson	64	62	\$24,320,004.00	\$1,363	\$555,541		\$24,320,004.00	13,957	\$1,742	\$0
ash	65	60	\$22,946,368.00	\$1,356	\$5,269,645		\$28,216,013.00	16,225	\$1,739	\$325
avie	66	64	\$10,539,765.00	\$1,337	\$143,441		\$10,683,206.00	6,199	\$1,723	\$23
ilson	67 68	68 72	\$19,482,452.00	\$1,333	\$3,242,264		\$22,724,716.00	13,394	\$1,697	\$242 \$325
leveland ackson	68 69	72 58	\$21,434,916.00 \$6,750,023.00	\$1,327 \$1,265	\$5,092,129		\$26,527,045.00 \$6,750,023.00	15,673 4,015	\$1,693 \$1,681	\$325 \$0
umberland	70	75	\$79,463,109.00	\$1,262	\$6,190,814		\$85,653,923.00	51,030	\$1,679	\$121
ampson	71	67	\$12,863,209.00	\$1,256	\$5,962,920		\$18,826,129.00	11,260	\$1,672	\$530
aldwell	72 73	69 73	\$14,810,575.00	\$1,248	\$4,584,062		\$19,394,637.00	11,706	\$1,657 \$1,641	\$392 \$385
andolph exander	73 74	93	\$28,308,466.00 \$6,181,900.00	\$1,240 \$1,240	\$8,676,056 \$1,794,025		\$36,984,522.00 \$7,975,925.00	22,536 4,899	\$1,641 \$1,628	\$366
arnett	75	79	\$22,798,864.00	\$1,238	\$10,901,422		\$33,700,286.00	20,775	\$1,622	\$525
edell	76	61	\$46,783,102.00	\$1,238			\$46,783,102.00	29,057	\$1,610	\$0
chmond	77	76	\$7,485,000.00	\$1,233	\$4,236,314		\$11,721,314.00	7,297	\$1,606	\$581 \$60
aven ockingham	78 79	83 74	\$21,478,139.00 \$15,834,840.00	\$1,226 \$1,179	\$844,715 \$4,408,328		\$22,322,854.00 \$20,243,168.00	14,058 12,766	\$1,588 \$1,586	\$60 \$345
ontgomery	80	80	\$5,307,968.00	\$1,149	\$963,827		\$6,271,795.00	4,001	\$1,568	\$241
ırke	81	87	\$14,645,400.00	\$1,148	\$4,783,642		\$19,429,042.00	12,422	\$1,564	\$385
tawba	82	81	\$36,990,800.00	\$1,142			\$36,990,800.00	23,707	\$1,560	\$0
ividson	83	85 78	\$33,260,524.00	\$1,140	\$4,855,143		\$38,115,667.00	24,531	\$1,554 \$1,550	\$198 \$312
anly dkin	84 85	78 86	\$10,699,243.00 \$6,100,725.00	\$1,097 \$1,090	\$2,701,201 \$2,114,019		\$13,400,444.00 \$8,214,744.00	8,645 5,312	\$1,550 \$1,546	\$312 \$398
rry	86	77	\$13,912,383.00	\$1,087	\$3,427,757		\$17,340,140.00	11,348	\$1,528	\$302
lkes	87	84	\$11,778,330.00	\$1,029	\$2,598,168		\$14,376,498.00	9,511	\$1,512	\$273
gecombe	88	88	\$7,451,618.00	\$1,026	\$2,902,560		\$10,354,178.00	6,858	\$1,510	\$423
ıplin iston	89 90	82 92	\$9,465,600.00 \$45,351,704.00	\$1,022 \$1,010	\$4,704,403 \$3,868,829		\$14,170,003.00 \$49,220,533.00	9,561	\$1,482 \$1,479	\$492 \$116
noir	90	92 89	\$10,100,000.00	\$990	\$2,977,008		\$13,077,008.00	33,281 8,856	\$1,479 \$1,477	\$336
ncoln	92	96	\$17,818,484.00	\$977	\$713,942		\$18,532,426.00	12,666	\$1,463	\$56
erson	93	90	\$7,509,582.00	\$952	\$524,824		\$8,034,406.00	5,633	\$1,426	\$93
ance	94	91	\$6,790,525.00	\$920	\$3,715,955		\$10,506,480.00	7,385	\$1,423	\$503
olumbus	95 96	97 94	\$8,041,043.00	\$918 \$755	\$4,274,397		\$12,315,440.00	8,762	\$1,406 \$1,301	\$488 \$301
alifax /ayne	96 97	94 95	\$8,373,211.00 \$19,515,456.00	\$755 \$555	\$2,311,283 \$6,903,682		\$10,684,494.00 \$26,419,138.00	7,681 19,096	\$1,391 \$1,383	\$362
obeson	98	99	\$12,375,000.00	\$534	\$17,669,815		\$30,044,815.00	23,181	\$1,296	\$762
wain	99	98	\$858,674.00	\$523	\$137,061	\$1,600,000	\$2,595,735.00	2,025	\$1,282	\$858
oke	100	100	\$4,847,979.00	\$424	\$5,148,561 \$207,824,295		\$9,996,540.00	8,731	\$1,145	\$590

- TABLE 4: ABILITY TO PAY -

This is a measure of a county's per student fiscal capacity to support public schools. It is a combined measure of revenue that would have been generated at the state average tax rate based on 2016-17 property valuations per student (adjusted to reflect current market prices and to account for differences in income levels) and the value of non-property tax revenues. Each county's mandated social services payments were also subtracted from total adjusted revenues. Large, urban counties combining high adjusted property valuations with broad-based economic activity and high per capita incomes tend to rank highest on this measure.

COUNTY	RANK	PREVIOUS YEAR'S RANK	2016-17 ADJUSTED TAX BASE	2016-17 ADJUSTED PROPERTY TAX REVENUE (BASED ON STATE AVG. EFFECTIVE PROPERTY TAX RATE OF 0.6540)	2016-17 NON- PROPERTY TAX REVENUE	2016-17 MANDATED SOCIAL SERVICES PAYMENTS*	2016-17 TOTAL REVENUES LESS SOCIAL SECURITY PAYMENTS	2016 PER CAPITA INCOME**	PERCENT OF STATE AVERAGE PER CAPITA INCOME	2016-17 INCOME ADJUSTED TOTAL REVENUES	2016-17 FINAL ADM	2016-17 REVENUE PER ADM
Dare	1	1	\$13,956,307,248	\$93,786,384.71	\$32,318,011.26	\$5,295,666.43	\$120,808,730	\$51,643	120.90%	\$146,086,712	5,006	\$29,182.32
Carteret Watauga	2	2	\$14,357,561,013 \$8,989,298,936	\$96,482,810.01 \$60,408,088.85	\$25,828,265.98 \$19,145,251.49	\$4,950,356.21 \$2,371,895.22	\$117,360,720 \$77,181,445	\$46,654 \$34,295	109.20% 80.30%	\$128,207,250 \$61,979,012	8,343 4,553	\$15,367.04 \$13,612.79
Brunswick	4	5	\$23,780,614,320	\$159,805,728.23	\$37,458,912.32	\$7,045,587.28	\$190,219,053	\$40,128	94.00%	\$178,732,062	13,496	\$13,243.34
Currituck	5	6	\$6,400,930,685	\$43,014,254.20	\$10,578,976.76	\$2,553,270.55	\$51,039,960	\$43,101	100.90%	\$51,510,837	4,004	\$12,864.84
Hyde Jackson	6 7	8	\$1,085,837,805 \$8,733,486,221	\$7,296,830.05 \$58,689,027.41	\$1,454,151.62 \$12,163,528.88	\$739,557.27 \$2,622,779.00	\$8,011,424 \$68,229,777	\$38,538 \$30,761	90.20% 72.00%	\$7,229,360 \$49,144,547	580 4,015	\$12,464.41 \$12,240.24
Avery	8	9	\$4,026,733,714	\$27,059,650.56	\$5,834,050.13	\$1,384,447.74	\$31,509,253	\$33,620	78.70%	\$24,804,858	2,063	\$12,023.68
Macon	9	7	\$7,420,995,265	\$49,869,088.18	\$11,735,713.49	\$1,688,732.71	\$59,916,069	\$37,286	87.30%	\$52,310,641	4,367	\$11,978.62
New Hanover	10	11	\$33,173,903,046	\$222,928,628.47	\$100,086,292.96	\$17,588,855.39	\$305,426,066	\$43,071	100.90%	\$308,029,271	27,211	\$11,320.03
Chatham Transylvania	11 12	12 10	\$10,098,922,498 \$5,715,008,197	\$67,864,759.19 \$38,404,855.08	\$14,798,329.11 \$8,386,103.49	\$3,914,187.77 \$2,361,336.12	\$78,748,901 \$44,429,622	\$58,451 \$38,988	136.90% 91.30%	\$107,779,802 \$40,560,613	9,617 3,670	\$11,207.22 \$11,051.94
Buncombe	13	16	\$33,750,345,412	\$226,802,321.17	\$119,086,084.06	\$31,574,814.13	\$314,313,591	\$44,434	104.00%	\$327,023,910	30,570	\$10,697.54
Mecklenburg	14	14	\$135,061,730,262	\$907,614,827.36	\$496,158,391.14	\$83,521,385.04	\$1,320,251,833	\$55,304	129.50%	\$1,709,677,744	163,530	\$10,454.83
Orange Durham	15 16	13 17	\$17,098,385,950 \$35,096,009,338	\$114,901,153.58 \$235,845,182.75	\$43,694,669.23 \$159,762,041.91	\$10,989,517.37 \$27,456,129.21	\$147,606,305 \$368,151,095	\$60,152 \$46,357	140.80% 108.50%	\$207,900,683 \$399,615,527	20,275 39,323	\$10,254.04 \$10,162.39
Wake	17	18	\$141,453,296,691	\$950,566,153.76	\$352,560,203.34	\$43,510,480.99	\$1,259,615,876	\$54,549	127.70%	\$1,608,888,155	169,329	\$9,501.55
Polk	18	15	\$2,895,925,551	\$19,460,619.70	\$3,629,096.31	\$1,403,272.21	\$21,686,444	\$42,075	98.50%	\$21,365,517	2,263	\$9,441.24
Moore	19	19	\$12,032,668,348	\$80,859,531.30	\$28,879,193.64	\$4,056,747.29	\$105,681,978	\$48,215	112.90%	\$119,311,976	13,180	\$9,052.50
Pamlico Alleghany	20 21	20 21	\$1,790,422,413 \$1,665,295,355	\$12,031,638.62 \$11,190,784.79	\$2,370,352.23 \$2,017,949.97	\$1,157,624.38 \$902,445.34	\$13,244,366 \$12,306,289	\$39,191 \$36,324	91.80% 85.10%	\$12,153,979 \$10,466,988	1,505 1,344	\$8,075.73 \$7,787.94
Ashe	22	23	\$3,790,227,911	\$25,470,331.56	\$6,778,631.72	\$3,645,527.42	\$28,603,436	\$34,389	80.50%	\$23,032,373	2,997	\$7,685.14
Haywood	23	25	\$7,528,796,541	\$50,593,512.76	\$18,796,929.74	\$6,132,673.16	\$63,257,769	\$37,651	88.20%	\$55,768,803	7,479	\$7,456.72
Henderson	24	24	\$13,383,918,384	\$89,939,931.54	\$29,543,675.29	\$8,804,986.75	\$110,678,620	\$39,950	93.50%	\$103,533,633	13,957	\$7,418.04
redell Clay	25 26	26 28	\$22,277,209,621 \$1,660,793,999	\$149,702,848.65 \$11,160,535.67	\$54,111,193.97 \$1,949,122.52	\$10,332,207.33 \$1,184,565.61	\$193,481,835 \$11,925,093	\$47,209 \$31,782	110.50% 74.40%	\$213,877,911 \$8,874,500	29,057 1,331	\$7,360.63 \$6,667.54
Yancey	27	27	\$2,339,934,189	\$15,724,357.75	\$3,366,679.43	\$1,654,542.09	\$17,436,495	\$33,365	78.10%	\$13,622,326	2,160	\$6,306.63
Guilford	28	29	\$49,262,510,399	\$331,044,069.88	\$168,283,330.04	\$30,445,648.20	\$468,881,752	\$43,405	101.60%	\$476,545,120	77,659	\$6,136.38
Forsyth	29 30	30 32	\$34,116,245,435	\$229,261,169.32 \$109,978,096.54	\$116,898,819.58	\$20,875,398.10	\$325,284,591	\$45,192	105.80%	\$344,211,985	57,067	\$6,031.72
Catawba Davie	30	32	\$16,365,788,176 \$4,470,659,902	\$109,978,096.54	\$56,061,155.06 \$8,428,803.77	\$19,657,016.34 \$2,194,112.68	\$146,382,235 \$36,277,526	\$41,691 \$43,987	97.60% 103.00%	\$142,899,800 \$37,364,824	23,707 6,199	\$6,027.75 \$6,027.56
Perquimans	32	22	\$1,441,984,370	\$9,690,134.97	\$2,054,842.76	\$804,321.28	\$10,940,656	\$37,672	88.20%	\$9,650,793	1,654	\$5,834.82
Lincoln	33	38	\$8,866,162,483	\$59,580,611.89	\$18,709,555.03	\$4,640,528.13	\$73,649,639	\$42,154	98.70%	\$72,695,972	12,666	\$5,739.46
Beaufort	34 35	35 34	\$5,490,662,102	\$36,897,249.33	\$11,642,128.52 \$25,589,320.06	\$4,829,205.49 \$7,343,907.95	\$43,710,172	\$39,241	91.90% 97.50%	\$40,162,757	7,065	\$5,684.75
Craven Madison	36	39	\$9,167,198,665 \$2,382,920,944	\$61,603,575.03 \$16,013,228.74	\$3,282,476.07	\$1,997,961.78	\$79,848,987 \$17,297,743	\$41,630 \$31,485	73.70%	\$77,835,328 \$12,752,463	14,058 2,314	\$5,536.73 \$5,511.00
Onslow	37	37	\$13,719,026,715	\$92,191,859.52	\$49,964,183.45	\$12,609,090.08	\$129,546,953	\$45,967	107.60%	\$139,435,802	26,116	\$5,339.09
Swain	38	43	\$1,568,302,468	\$10,538,992.58	\$3,735,437.66	\$1,458,606.29	\$12,815,824	\$35,916	84.10%	\$10,777,932	2,025	\$5,322.44
Cabarrus Warren	39 40	44 31	\$21,700,377,236 \$2,314,682,614	\$145,826,535.03 \$15,554,667.17	\$77,388,934.69 \$5,180,378.26	\$11,624,365.14 \$2,078,386.93	\$211,591,105 \$18,656,658	\$42,514 \$28,749	99.50% 67.30%	\$210,634,889 \$12,559,072	39,613 2,372	\$5,317.32
Cherokee	41	41	\$3,054,095,824	\$20,523,523.94	\$7,447,470.88	\$2,351,486.01	\$25,619,509	\$30,357	71.10%	\$18,210,865	3,461	\$5,294.72 \$5,261.74
Person	42	42	\$4,479,605,823	\$30,102,951.13	\$8,311,417.97	\$3,949,256.87	\$34,465,112	\$35,400	82.90%	\$28,568,267	5,633	\$5,071.59
Graham	43	36	\$1,131,808,716	\$7,605,754.57	\$1,723,260.89	\$794,284.03	\$8,534,731	\$29,450	69.00%	\$5,885,401	1,172	\$5,021.67
Union Mamance	44 45	48 52	\$23,772,078,402 \$12,741,087,626	\$159,748,366.86 \$85,620,108.85	\$49,756,407.61 \$54,868,662.07	\$12,651,716.31 \$9,375,231.68	\$196,853,058 \$131,113,539	\$47,729 \$37,625	111.80% 88.10%	\$220,001,396 \$115,511,436	44,378	\$4,957.44
Alamance Mitchell	46	45	\$1,719,926,653	\$11,557,907.11	\$3,636,207.53	\$3,754,522.24	\$11,439,592	\$33,186	77.70%	\$8,889,276	23,938 1,843	\$4,825.44 \$4,823.26
Chowan	47	47	\$1,435,707,699	\$9,647,955.74	\$3,126,033.80	\$1,124,493.63	\$11,649,496	\$36,610	85.70%	\$9,986,373	2,079	\$4,803.45
Jones	48	40	\$845,739,323	\$5,683,368.25	\$1,180,575.90	\$918,624.29	\$5,945,320	\$37,800	88.50%	\$5,262,207	1,110	\$4,740.73
Pender Pitt	49 50	50 51	\$6,896,491,905 \$12,439,472,364	\$46,344,425.60 \$83,593,254.29	\$11,445,935.61 \$52,931,867.50	\$4,717,971.00 \$11,690,791.65	\$53,072,390 \$124,834,330	\$34,708 \$38,535	81.30% 90.20%	\$43,131,958 \$112,639,401	9,259	\$4,658.38 \$4,645.69
Montgomery	51	46	\$3,055,029,021	\$20,529,795.02	\$5,234,199.85	\$1,760,531.57	\$24,003,463	\$32,043	75.00%	\$18,009,764	24,246 4,001	\$4,501.32
Rowan	52	53	\$11,744,948,593	\$78,926,054.54	\$33,209,394.96	\$8,046,872.31	\$104,088,577	\$35,692	83.60%	\$86,991,114	19,565	\$4,446.26
Lee	53	55	\$5,243,144,069	\$35,233,928.14	\$18,886,614.51	\$3,748,725.42	\$50,371,817	\$37,407	87.60%	\$44,120,602	9,969	\$4,425.78
Northampton Stanly	54 55	54 60	\$1,974,976,030 \$4,847,113,848	\$13,271,838.92 \$32,572,605.06	\$2,449,213.68 \$14,433,873.51	\$2,661,782.71 \$3,304,411.82	\$13,059,270 \$43,702,067	\$31,313 \$36,302	73.30% 85.00%	\$9,575,126 \$37,147,831	2,188 8,645	\$4,376.20 \$4,297.03
Pasquotank	56	57	\$3,031,845,932	\$20,374,004.66	\$11,585,697.55	\$3,330,835.29	\$28,628,867	\$36,882	86.40%	\$24,724,047	5,787	\$4,272.34
Surry	57	58	\$5,552,246,297	\$37,311,095.12	\$22,808,507.29	\$4,114,964.30	\$56,004,638	\$36,530	85.50%	\$47,904,311	11,348	\$4,221.39
Camden	58 59	49	\$1,005,651,977	\$6,757,981.29	\$1,371,856.82	\$527,219.40	\$7,602,619	\$43,042	100.80%	\$7,662,255	1,843	\$4,157.49
Davidson Wilkes	60	56 61	\$13,653,925,669 \$5,706,537,044	\$91,754,380.50 \$38,347,928.94	\$34,219,980.58 \$16,135,867.62	\$7,611,060.24 \$5,526,578.59	\$118,363,301 \$48,957,218	\$36,532 \$34,084	85.50% 79.80%	\$101,249,165 \$39,072,232	24,531 9,511	\$4,127.40 \$4,108.11
Rutherford	61	59	\$6,088,369,414	\$40,913,842.46	\$15,422,902.78	\$4,746,173.07	\$51,590,572	\$30,715	71.90%	\$37,104,091	9,117	\$4,069.77
Wilson	62	63	\$6,621,765,317	\$44,498,262.93	\$23,945,181.75	\$8,222,486.56	\$60,220,958	\$38,045	89.10%	\$53,647,092	13,394	\$4,005.31
Stokes Nash	63 64	67 65	\$3,800,210,116 \$7,396,914,185	\$25,537,411.98 \$49,707,263.32	\$6,820,599.27 \$25,430,337.00	\$2,644,595.70 \$6,198,736.62	\$29,713,416 \$68,938,864	\$34,079 \$39,123	79.80% 91.60%	\$23,710,480 \$63,153,468	6,089	\$3,893.99 \$3,892.36
Rockingham	65	66	\$7,066,653,223	\$47,487,909.66	\$18,111,085.37	\$6,085,687.97	\$59,513,307	\$34,854	81.60%	\$48,569,949	16,225 12,766	\$3,892.36
Gaston	66	68	\$15,559,087,893	\$104,557,070.64	\$53,250,262.25	\$17,788,225.01	\$140,019,108	\$38,261	89.60%	\$125,442,459	33,281	\$3,769.19
Cumberland	67	64	\$22,751,372,015	\$152,889,219.94	\$100,896,498.43	\$30,436,146.78	\$223,349,572	\$36,032	84.40%	\$188,440,578	51,030	\$3,692.74
Cleveland McDowell	68 69	77 69	\$8,339,422,301 \$3,741,679,600	\$56,040,917.86 \$25,144,086.91	\$23,243,723.83 \$9,441,657.15	\$8,695,227.23 \$3,662,133.00	\$70,589,414 \$30,923,611	\$34,870 \$31,236	81.60% 73.10%	\$57,635,818 \$22,617,602	15,673 6,176	\$3,677.40 \$3,662.18
Caldwell	70	73	\$6,826,185,720	\$45,871,968.04	\$15,820,907.00	\$5,659,530.59	\$56,033,344	\$31,236	75.50%	\$42,289,713	11,706	\$3,662.18
Yadkin	71	72	\$2,936,804,409	\$19,735,325.63	\$6,382,636.26	\$2,658,599.32	\$23,459,363	\$34,752	81.40%	\$19,089,605	5,312	\$3,593.68
_enoir	72	71	\$4,090,786,949	\$27,490,088.30	\$13,477,687.55	\$4,936,420.05	\$36,031,356	\$37,142	87.00%	\$31,336,236	8,856	\$3,538.42
Randolph Burke	73 74	74 78	\$10,954,478,639 \$6,629,381,563	\$73,614,096.45 \$44,549,444.10	\$31,127,825.23 \$17,787,683.47	\$7,281,434.68 \$5,860,525.60	\$97,460,487 \$56,476,602	\$34,884 \$32,737	81.70% 76.70%	\$79,607,831 \$43,292,072	22,536 12,422	\$3,532.47 \$3,485.11
Martin	75	70	\$1,840,246,759	\$12,366,458.22	\$5,612,388.20	\$2,056,365.23	\$15,922,481	\$32,844	76.90%	\$12,245,252	3,565	\$3,485.11
Tyrrell	76	62	\$384,630,542	\$2,584,717.24	\$701,376.83	\$493,983.37	\$2,792,111	\$30,386	71.10%	\$1,986,585	596	\$3,333.20
Wayne	77	75	\$8,158,872,414	\$54,827,622.62	\$28,645,836.15	\$7,314,460.10	\$76,158,999	\$35,623	83.40%	\$63,526,167	19,096	\$3,326.67
Bladen Washington	78 79	76 81	\$2,758,322,584 \$915,614,534	\$18,535,927.76 \$6,152,929.67	\$5,851,019.46 \$2,205,155.43	\$3,535,373.63 \$1,725,378.88	\$20,851,574 \$6,632,706	\$32,522 \$33,711	76.20% 78.90%	\$15,878,776 \$5,235,562	4,794 1,587	\$3,312.22 \$3,299.03
Johnston	80	85	\$15,868,963,950	\$106,639,437.74	\$42,247,887.68	\$11,997,886.62	\$136,889,439	\$37,249	87.20%	\$119,394,823	36,192	\$3,299.03
Alexander	81	79	\$2,602,703,487	\$17,490,167.43	\$5,802,477.44	\$3,022,134.63	\$20,270,510	\$33,973	79.50%	\$16,124,992	4,899	\$3,291.49
Granville	82	89	\$4,135,984,132	\$27,793,813.37	\$9,718,291.97	\$2,931,391.51	\$34,580,714	\$35,766	83.70%	\$28,960,447	8,851	\$3,272.00
Franklin Anson	83 84	84 80	\$4,892,304,219 \$1,796,213,135	\$32,876,284.35 \$12,070,552.27	\$10,697,310.19 \$4,356,551.05	\$4,310,028.42 \$1,822,148.99	\$39,263,566 \$14,604,954	\$33,325 \$31,801	78.00% 74.50%	\$30,638,030 \$10,875,317	9,388 3,337	\$3,263.53 \$3,259.01
Hertford	85	82	\$1,431,350,329	\$9,618,674.21	\$5,903,527.54	\$2,418,749.61	\$13,103,452	\$30,574	71.60%	\$9,380,779	2,880	\$3,257.22
Caswell	86	88	\$1,630,036,065	\$10,953,842.36	\$2,188,929.77	\$1,621,306.63	\$11,521,465	\$33,307	78.00%	\$8,985,540	2,817	\$3,189.76
Halifax	87	83	\$3,586,443,662	\$24,100,901.41	\$12,705,376.86	\$5,718,444.03	\$31,087,834	\$33,577	78.60%	\$24,441,806	7,681	\$3,182.11
Richmond Gates	88 89	92 87	\$3,267,003,794 \$852,845,077	\$21,954,265.50 \$5,731,118.92	\$10,076,042.57 \$1,287,934.00	\$2,924,660.13 \$805,605.04	\$29,105,648 \$6,213,448	\$33,124 \$33,734	77.60% 79.00%	\$22,574,648 \$4,907,965	7,297 1,592	\$3,093.69
Bertie	90	86	\$1,324,500,647	\$8,900,644.35	\$2,493,461.12	\$1,809,900.82	\$9,584,205	\$33,734	75.90%	\$4,907,965	2,422	\$3,082.89 \$3,004.62
Edgecombe	91	90	\$3,165,577,883	\$21,272,683.37	\$10,044,624.30	\$5,000,500.90	\$26,316,807	\$32,374	75.80%	\$19,949,430	6,858	\$2,908.93
Ouplin	92	91	\$4,358,546,885	\$29,289,435.07	\$11,334,919.15	\$3,325,104.52	\$37,299,250	\$31,713	74.30%	\$27,697,359	9,561	\$2,896.91
Vance Sampson	93 94	95 93	\$2,579,639,870 \$4,268,524,635	\$17,335,179.93 \$28,684,485.55	\$11,616,593.16 \$13,440,444.36	\$3,508,734.95 \$5,341,537.64	\$25,443,038 \$36,783,392	\$33,099 \$34,842	77.50% 81.60%	\$19,718,995 \$30,009,295	7,385	\$2,670.14
Sampson Columbus	94 95	93	\$3,816,562,221	\$25,647,298.13	\$10,471,583.45	\$3,997,408.25	\$36,783,392	\$34,842	71.70%	\$30,009,295	11,260 8,762	\$2,665.12 \$2,627.15
Harnett	96	96	\$7,970,045,197	\$53,558,703.72	\$22,546,421.20	\$6,808,448.06	\$69,296,677	\$31,845	74.60%	\$51,671,920	20,775	\$2,487.22
Scotland	97	97	\$2,111,483,171	\$14,189,166.91	\$7,790,148.65	\$3,008,467.62	\$18,970,848	\$30,456	71.30%	\$13,528,839	5,774	\$2,343.06
Hoke Greene	98 99	98 99	\$3,433,578,210 \$1,103,360,612	\$23,073,645.57 \$7,414,583.31	\$5,930,528.18 \$2,169,081.66	\$3,080,273.52 \$1,357,048.70	\$25,923,900 \$8,226,616	\$29,052 \$30,476	68.00% 71.40%	\$17,635,075 \$5,870,568	8,731	\$2,019.82
	100	100	\$6,497,771,766	\$43,665,026.27	\$28,393,926.84	\$1,357,048.70	\$57,620,069	\$30,476	64.80%	\$37,340,320	3,100 23,181	\$1,893.73 \$1,610.82
Robeson			+ 21 . 2 . 11 1 11 00	T - 30 0=0:E	,575,720,04	, .cc,cco.i i	\$9,625,219,955	J,0.0	250 /0	+,0 .0,020	20,101	¥1,010.02

TABLE 5: RELATIVE EFFORT -

This is a measure comparing Actual Effort (from Table 2) and Ability to Pay (from Table 4). Actual effort includes county appropriations for current expenses, and, when appropriate, supplemental tax levies for schools. Low-wealth counties with comparatively high spending levels have tended to rank highest on this measure.

COUNTY	RELATIVE EFFORT RANK: CURRENT SPENDING	ABILITY RANK	REVENUE PER ADM	EFFORT RANK	TOTAL CURRENT SPENDING PER ADM	EFFORT AS PERCENTAG OF REVENUE PER STUDEN CURRENT SPENDING
cotland	1	97	\$2,343.06	28	\$1,833	78.20%
ates ranklin	2	89 83	\$3,082.89 \$3,263.53	27 42	\$1,851 \$1,626	60.00% 49.80%
range	4	15	\$10,254.04	1	\$5,025	49.00%
ohnston	5	80	\$3,298.93	47	\$1,571	47.60%
ertford	6	85	\$3,257.22	53	\$1,527	46.90%
anville	7	82	\$3,272.00	51	\$1,534	46.90%
rnett	8 9	96	\$2,487.22	84	\$1,097	44.10%
mpson okes	10	94 63	\$2,665.12 \$3,893.99	82 41	\$1,142 \$1,660	42.90% 42.60%
aden	11	78	\$3,893.99	62	\$1,399	42.20%
mberland	12	67	\$3,692.74	49	\$1,557	42.20%
ertie	13	90	\$3,004.62	74	\$1,240	41.30%
artin	14	75	\$3,435	58	\$1,414	41.20%
son	15	84	\$3,259.01	66	\$1,337	41.00%
squotank	16	56	\$4,272.34	34	\$1,728	40.40%
ion wan	17 18	44 52	\$4,957.44 \$4,446.26	19 30	\$1,988 \$1,776	40.10% 40.00%
eene	19	99	\$1,893.73	96	\$755	39.90%
ilford	20	28	\$6,136.38	13	\$2,425	39.50%
Dowell	21	69	\$3,662.18	61	\$1,406	38.40%
xander	22	81	\$3,291.49	70	\$1,262	38.30%
	23	53	\$4,425.78	37	\$1,691	38.20%
thampton	24	54	\$4,376.20	40	\$1,668	38.10%
rren	25	40	\$5,294.72	20	\$1,983	37.40%
jecombe	26	91	\$2,908.93	86	\$1,087	37.40%
veland	27	68	\$3,677.40	63	\$1,368	37.20%
herford sh	28 29	61 64	\$4,069.77 \$3,892.36	55 57	\$1,492 \$1,414	36.60% 36.30%
son	30	62	\$4,005.31	56	\$1,414	36.30%
ton	31	66	\$3,769.19	64	\$1,363	36.20%
rokee	32	41	\$5,261.74	26	\$1,892	35.90%
ufort	33	34	\$5,684.75	18	\$2,024	35.60%
dolph	34	73	\$3,532.47	71	\$1,256	35.60%
wan	35	47	\$4,803.45	35	\$1,708	35.50%
dwell	36	70	\$3,612.65	69	\$1,265	35.00%
ımbus	37	95	\$2,627.15	95	\$918	34.90%
ce	38	93	\$2,670.14	94	\$920	34.40%
fax	39	87	\$3,182.11	85	\$1,090	34.30%
es lin	40	48 92	\$4,740.73	43 91	\$1,623 \$990	34.20%
	41 42	50	\$2,896.91 \$4,645.69	46	\$1,576	34.20% 33.90%
(e	43	74	\$3,485.11	79	\$1,179	33.80%
low	44	37	\$5,339.09	29	\$1,778	33.30%
mond	45	88	\$3,093.69	88	\$1,026	33.20%
eson	46	100	\$1,610.82	98	\$534	33.10%
mance	47	45	\$4,825.44	45	\$1,598	33.10%
idson	48	59	\$4,127.40	65	\$1,356	32.90%
syth	49	29	\$6,032	21	\$1,976	32.80%
der	50	49	\$4,658.38	54	\$1,523	32.70%
arrus :kingham	51 52	39 65	\$5,317.32	33 73	\$1,736	32.70% 32.60%
well	53	86	\$3,804.63 \$3,189.76	87	\$1,240 \$1,029	32.30%
oir	54	72	\$3,538.42	83	\$1,140	32.20%
kin	55	71	\$3,594	81	\$1,148	32.00%
ham	56	16	\$10,162.39	3	\$3,211	31.60%
/ne	57	77	\$3,326.67	89	\$1,022	30.70%
hington	58	79	\$3,299.03	90	\$1,010	30.60%
es	59	60	\$4,108.11	75	\$1,238	30.10%
nden	60	58	\$4,157	72	\$1,248	30.00%
tgomery	61	51	\$4,501	68	\$1,327	29.50%
ry	62 63	57 55	\$4,221.39 \$4,297.03	78 76	\$1,226 \$1,238	29.00% 28.80%
nly quimans	64	32	\$5,834.82	39	\$1,678	28.80%
rell	65	76	\$3,333	93	\$1,676	28.60%
ie	66	31	\$6,027.56	36	\$1,700	28.20%
isylvania	67	12	\$11,051.94	4	\$3,114	28.20%
tham	68	11	\$11,207.22	5	\$3,097	27.60%
en	69	35	\$5,536.73	52	\$1,528	27.60%
e	70	98	\$2,019.82	97	\$555	27.50%
on	71	42	\$5,071.59	67	\$1,333	26.30%
ıwba	72	30	\$6,027.75	48	\$1,560	25.90%
wood hell	73 74	23 46	\$7,456.72 \$4,823,26	25 77	\$1,912 \$1,233	25.60% 25.60%
e	74 75	17	\$4,823.26 \$9,501.55	14	\$1,233 \$2,414	25.40%
ghany	76	21	\$7,787.94	24	\$1,930	24.80%
oln	77	33	\$5,739.46	60	\$1,407	24.50%
lico	78	20	\$8,075.73	23	\$1,945	24.10%
klenburg	79	14	\$10,454.83	10	\$2,514	24.10%
	80	18	\$9,441.24	16	\$2,267	24.00%
Hanover	81	10	\$11,320.03	8	\$2,677	23.70%
derson	82	24	\$7,418.04	32	\$1,742	23.50%
combe	83	13	\$10,697.54	11	\$2,511	23.50%
cey	84	27	\$6,306.63	59	\$1,408	22.30%
ell	85 86	25 6	\$7,360.63 \$12,464.41	44 7	\$1,610 \$2,723	21.90% 21.80%
e re	87	19	\$12,464.41 \$9,052.50	22	\$2,723 \$1,957	21.60%
ison	88	36	\$5,511.00	80	\$1,149	20.90%
auga	89	3	\$13,612.79	6	\$2,792	20.50%
e e	90	22	\$7,685.14	50	\$1,549	20.20%
rituck	91	5	\$12,864.84	12	\$2,441	19.00%
nswick	92	4	\$13,243.34	15	\$2,414	18.20%
ry	93	8	\$12,023.68	17	\$2,138	17.80%
eret	94	2	\$15,367	9	\$2,633	17.10%
on	95	9	\$11,978.62	31	\$1,763	14.70%
	96	26	\$6,667.54	92	\$977	14.60%
e	97	1	\$29,182	2	\$4,212	14.40%
kson	98	7	\$12,240.24	38	\$1,681	13.70%
ham	99	43 38	\$5,021.67	99	\$523	10.40%
ain	100		\$5,322	100	\$424	8.00%

> GLOSSARY

Ability to Pay: A measure of a county's per student fiscal capacity to support local public schools. It is a combined measure of revenue that would have been generated at the state average tax rate based on 2016-17 property valuations per student (adjusted to reflect current market prices and to account for differences in income levels) and the value of non-property tax revenues, such as the county's share of local option sales tax, local tax aid (including reimbursements for inventory tax revenues, homestead exclusions, food stamp distribution, and the intangibles tax), and fines and forfeitures. Each county's mandated social service payments were subtracted from the total adjusted revenues. (See Table 4.)

Actual Effort: Includes 2016-17 current expenses (including supplemental school taxes); reflects the actual dollar effort of counties to fund local public schools without taking into account property wealth. (See Tables 2 and 3.)

Adjusted Tax Base: The total valuation of real, tangible, and public utility property for a county, adjusted using a three-year weighted average of the sales assessment ratio. Notes about adjustment and weighted average: In North Carolina, residential and commercial property typically is revalued once every eight years. The longer it has been since properties in a county have been revalued, the more likely it is that the market value of property exceeds the assessed valuation. To help remedy this difficulty of estimating the market value of property valuations, the Department of Revenue computes an adjusted property tax rate for each county by using the ratio of assessed property value to market value. Typically, the longer the gap between revaluations, the larger the difference between market and assessed value. In effort to be as accurate as possible, this study uses a three-year weighted average to calculate the adjusted property valuation.

Average Daily Membership (ADM): The sum of the number of days in membership for all students in each county's local public schools, divided by the number of school days in the term. City school districts are combined with the county system and charter school enrollment is included (see Charter School Enrollment under "Notes on Methodology").

Capital Outlay: A six-year average of public school capital outlay using proceeds from local option sales taxes and other sources to fund actual spending on capital projects or equipment for buildings. Withdrawals from the Public School Building Capital Fund, Grants from the Public School Building Bond Fund, and the North Carolina Education Lottery Funds have been removed from the county total.

Capital Outlay per ADM: Six-year average of capital outlay spending for a county divided by the ADM for the county.

Current Spending: The most recent current expense appropriation by the county to the public schools, as reported in the audited financial statement of the local board(s) of education.

Current Spending per ADM: The total amount of spending for a county divided by the ADM for the county.

Debt Service: A six-year average of public school debt service outlay using proceeds from local option sales taxes and other sources to fund school bond repayments and lease purchase

agreements. Using the Public School Capital Outlay report, withdrawals from the Public School Building Capital Fund and North Carolina Education Lottery Funds have been removed from the county total.

Debt Service per ADM: Six-year average of debt service spending for a county divided by the ADM for the county.

Income-Adjusted Total Revenues: The total revenues for a county, minus the amount paid in mandated social security payments, multiplied by the percent of state average per capita income.

Low-Wealth Funding: Supplemental state funding intended to enhance instructional programs in counties designated as low-wealth based on a formula that examines the ability to generate revenue per student below the state average. In addition, the formula takes into account county adjusted property tax base, square miles in the county and per capita income.

Mandated Social Services Payments: The amount of money each county pays in the health and human services categories mandated by the state. These categories include public assistance and Work First services. In previous studies, the Mandated Social Services Payments reported in Table 4 included county Medicaid payments in addition to other required social services payments. For the last two years the Local School Finance Study has not included Medicaid payments as part of the overall Mandated Social Services Payments. The WD667 report from the NC Department of Health and Human Services Office of the Controller, which includes county Medicaid payments, has not been available since 2012-13. In almost every county, the Medicaid total from the WD667 in previous years was less than 0.5% of the total Mandated Social Services Payments, which itself is a small piece of the revenue calculation in Table 4.

Non-Property Tax Revenue: Sources of revenue for the county other than property taxes. Examples include the sales tax, fines/ forfeitures, and local tax aid.

Relative Effort: A measure comparing the Actual Effort of a county to its Ability to Pay. In general, low-wealth districts with comparatively high spending levels rank highest in this measure. (See Table 5)

Small County Funding: In 2016-17 supplemental state funding was provided to county school districts with ADM less than 3,200. This is a change from previous years, when funding was provided to two categories of local education agencies: those with less than 3,239 ADM, and those with 3,239 - 4,080 ADM who have an adjusted property tax base less than the state average.

State Average Effective Property Tax: The average of all 100 counties' adjusted tax rates.

Supplemental School Taxes: According to GS 115C-501(a), "a special tax to supplement the funds from State and county allotments and thereby operate schools of a higher standard by supplementing any item of expenditure in the school budget."

Total Current Spending per ADM: The sum of the current expense and the supplemental school taxes for a county, divided by the county's ADM.

> DATA SOURCES

The 2019 Local School Finance Study examines data from the 2016-17 school year. Every effort has been made to verify that the data included in this year's study is accurate and reflects what it intends to measure.

The primary source of financial information is the Division of School Business at the Department of Public Instruction, which provided data on non-property tax revenue, low-wealth and small county supplemental funding information, final average daily membership (except as noted above for charter school enrollments), effective county tax rate, adjusted revenue tax base, current expense, and other data found in the Division's Highlights of the NC Public School Budget and online Statistical Profile.

Other sources include the North Carolina Department of Revenue's County Property Tax Rates and Revaluation Schedules and Sales Assessment Ratio Studies, which provided the 2016-17 property tax valuations and tax rates; the Department of Revenue's data on Local Government Sales and Use Tax Distribution; and the North Carolina Department of State Treasurer's Report on County Spending on Public School Capital Outlays. The North Carolina Department of Health and Human Services provided data for the mandated social services expenditures, and the North Carolina Administrative Office of the Courts provided data on fines and forfeitures. Per capita income was obtained through the United States Bureau of Economic Analysis.

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The 2019 Local School Finance Study and prior years' versions are available online at http://www.ncforum.org. Contact the Forum to inquire about pricing information for hard copies of the study.



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